

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
(INDIRECT TAX POLICY)

C.No.1(15)STT/2005

Islamabad, the 24th September, 2010

SALES TAX GENERAL ORDER NO.36/2010

In exercise of the powers conferred by clause (d) of section 4 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to specify electrical energy (electricity) falling under HS Code 2716.0000, supplied by the utility providers mentioned in column (2) of the table below, to the manufacturing units of the registered persons mentioned in column (3) having sales tax registration numbers in column (4) and electricity numbers/consumer numbers/account numbers in column (5) of the said table, as goods on which sales tax shall be charged at the rate of zero percent, subject to the following conditions, namely:-

- (a) the connection is in the name of the registered person and bill issued by the utility provider contains the name and the registration number of such person;
- (b) in case where the connection is not in the name of such person, the registration number of such person is mentioned in the bill along with his address as declared in his application for sales tax registration; and
- (c) the electricity is consumed exclusively in the manufacture of exported rice, as per Board's letter C.No.4/4-STB/2007 dated 30.06.2007.

S.#	Electricity Provider/ Distribution Company	Name of Registered Person	Sales Tax Registration Number	Electricity Bill/Reference Number/Consumer Number or Account Number
(1)	(2)	(3)	(4)	(5)
1	LESCO	Al-Fazal Rice Mills	0307100600773	27164207516003U
2	LESCO	Amin Ittefaq Rice Mill	0390999947982	27161402471202R
3	GEPCO	Amir Rice Traders	0904100600664	24214309589006R 24214110659003U
4	GEPCO	Ashrafia Foods & Processing Industries	0901100601019	24221113156006U
5	GEPCO	ATC Processing (Pvt) Ltd.	0304100600391	24214119109000R
6	FESCO	Iqbal Rice Mills	0890999972182	24334151018008U
7	HESCO	Baba Enterprises	0190999922991	24722100007810
8	GEPCO	Falcon Rice Mills	0309210002928	24214119129006R
9	GEPCO	Fazal Karim & Sons	2500100601282	28224505324008U

				28224505323009U
10	GEPCO	Haji Nasroo Rice Mills	0601980502255	24214300054010R
11	KESC	Matco Rice Processing	1200100600737	2500565810758 2900465588665
12	GEPCO	MAZCO Industries	0305100600955	24224200044004U
13	GEPCO	Rice Masters	0904840000637	24214119117000R
14	MEPCO	Safia Rice Mills	0490999953728	27551515759006U
15	GEPCO	Sohail Rice Mills	0904100601573	28214212397005U
16	GEPCO	Taj Food (Pvt) Ltd.	0903100601173	24213300071001U

(Fahad Ali Chaudhary)
Second Secretary Tariff
(ST&FE)