

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

C.No.1(15)STT/2005

Islamabad, 1st October , 2010

SALES TAX GENERAL ORDER NO.38/2010

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 of the First Schedule to the Customs Act, 1969 purchased in bulk from the DISCO//IPP mentioned in column (2) of the Table below by the Punjab Industrial Estate Development and Management Company, Lahore and supplied to the manufacturing units of the registered persons mentioned in column (3) having sales tax registration numbers in column (4) located in the Industrial Estate mentioned in column (5) and electricity bill reference numbers/consumer numbers/account numbers in column (6) of said Table, as the goods on which sales tax shall be charged at the rate of zero percent, subject to the following conditions, namely:-

- (a) the electricity connection is in the name of the registered person and electricity bill issued by electricity provider contains the name and the sales tax registration number of such person;
- (b) in case where the electricity connection is not in the name of registered person, the registration number of such person is mentioned in the electricity bill along with the address of such person as given by him in his application for sales tax registration; and
- (c) the electricity is consumed only in the manufacture of goods specified in Notification No.509(I)/2007, dated the 9th June, 2007.

S.No.	Electricity purchased from DISCO/IPP	Name of registered person	Sales Tax Registration Number	Name of Industrial Estate	Electricity bill/Reference No.or Consumer No. or Account No. or Meter No.
(1)	(2)	(3)	(4)	(5)	(6)
1	LESCO	Combine Spinning	0304520506746	Sundar Industrial Estate	00000125
2	LESCO	Lala Textiles Mills	0302581005582	Sundar Industrial Estate	10431484

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