

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
[INLAND REVENUE WING]

C.No.4(13)ST-L&P/2011, 136454

Islamabad, the 16th October, 2012

SALES TAX GENERAL ORDER NO. 57 OF 2012

Subject: AMENDMENT IN STGO 38/2010 DATED 01-10-2010 – ALLOWING FACILITY OF ZERO-RATING.

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 make the following amendment in its Sales Tax General Order No. 38 of 2010 dated 01.10.2010, namely:-

In the aforesaid General Order,

- (a) In the preamble, in condition (c) of the preamble, for the words “S.R.O. 283(I)/2011, dated the 1st April, 2011”, the words “SRO 1125(I)/2011 dated 31.12.2011” shall be **substituted**.
- (b) in the Table, after serial number 3 in column (1) and the entries relating thereto in columns (2), (3), (4), (5) and (6), the following new serial numbers and the entries relating thereto shall be **added**, namely:-

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)
4	LESCO	Ahmed Enterprises	0390999995328	Sundar Industrial Estate	12445658
5	LESCO	Sun Importers and Exporters	0302590002373	Sundar Industrial Estate	13008513

(Muhammad Zaheer Qureshi)
Secretary (ST&FE-L&P)

Copy to:

1. The Chief Commissioner, Regional Tax Office, Lahore, to coordinate the implementation of aforesaid amendments in the General Order by the LESCO Authorities for their respective registered persons.
2. M/s Lahore Electric Supply Company (LESCO), with request to implement zero-rating of sales tax on the supply of electricity to units mentioned in the above Table with immediate effect.
- ✓ 3. Member (FATE), FBR, Islamabad.

M. Zaheer Qureshi
(Muhammad Zaheer Qureshi)
Secretary (ST&FE-L&P)