

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

C.No.3(5)ST-L&P/2007 (Pt)

Islamabad the 3rd January, 2013

SALES TAX GENERAL ORDER NO. 01 OF 2013

Subject: PROCEDURE FOR PAYMENT/ADJUSTMENT OF TAX BY
STEEL MELTERS & RE-ROLLERS IN THE LIGHT OF SRO.
1486(I)2012 DATED 24-12-2012.

In exercise of the powers conferred by sub-section (6) of section 3, sub-section (2) of section 6, sub-sections (2A) and (3) of section 22 and section 23 thereof, the Federal Board of Revenue is pleased to issue the following instructions namely:-

- (i) The adjustment procedure as mentioned in SRO. 1486(I)/2012 dated 24.12.2012 is applicable to only those Steel Melting Units which are under Special Procedures for payment of sales tax in the steel melting sector.
- (ii) The registered person operating under the Special Procedures, on the basis of the tax so paid shall obtain an adjustment certificate from the concerned commissioner after production of :-
 - (a) GD's in his name showing payment of sales tax;
 - (b) Last three months electricity bills evidencing that the steel melting unit is in operational condition and that the unit is paying sales tax under the Special Procedure.

2. The commissioner will issue the adjustment certificate within seven days of the production of the above referred documents and shall also endorse a copy thereof to the concerned power distribution company. The concerned DISCO and KESC as the case may be, shall reduce the amount of sales tax on electricity bill for the next month to the extent of the amount specified in the referred certificate from the tax payable @ Rs. 4 per unit. However, in case the sales tax paid amount indicated on the adjustment certificate is greater than the amount of actual sales tax under Special Procedure Rules as enunciated in SRO 1486(I)2012 dated 24-12-2012 at rupees 4 per unit on the electricity bill, the same shall be adjusted in the electricity bill for the subsequent months.

3. The adjustment Procedure will not be applicable to those steel melting units and / or re-rolling mills operating on bagasse and / or other waste products within sugar mills and to those units who have not opted for Special Procedure.

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

Copy to:

1. All RTO's / LTU's
2. All Pakistan Steel Melters Association
3. All Pakistan Steel, Re-Rolling Association


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