

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

C.No.4(14)ST-L&P/2011 - 80/63

Islamabad the 8th June, 2013

SALES TAX GENERAL ORDER NO. 25 OF 2013

Subject: **AMENDMENT IN STGO 36/2010 DATED 24-09-2010- ALLOWING / WITHDRAWAL FACILITY OF ZERO-RATING ON SUPPLY OF ELECTRICITY.**

In exercise of 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 further amendments in its Sales Tax General Order No. 36 of 2010 dated 24th September, 2010, namely:-

In the aforesaid General Order, in the Table —,

- (a) serial numbers 3,4, 6, 9, 13 and 15 in column (1) and entries relating thereto in columns (2), (3) (4) and (5) shall be **omitted**;

S #	S No of STGO	Electricity Provider / Distribution Company.	Name of Registered Person	Registration No.	Electricity Bill / Reference Number / Consumer No.	Reason
1.	3	GEPCO	M/S Amir Rice Traders	0904100600664	24214309589006R 24214110659003U	RTO Recommendation
2.	4	GEPCO	M/S Ashrafia Foods & Processing Industries	0901100601019	24221113156006U	
3.	6	FESCO	M/S Iqbal Rice Mills	0890999972182	24334151018008U	
4.	9	GEPCO	M/S Fazal Karim & Sons	2500100601282	28224505324008U 28224505323009U	
5.	13	GEPCO	M/S Rice Master	0904840000637	24214119117000R	
6.	15	GEPCO	M/S Sohail Rice Mills	0904100601573	28214212397005U	

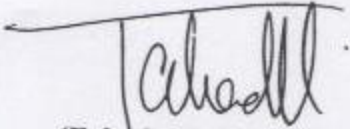
- (b) after serial number 16 in column (1) and the entries relating thereto in columns (2), (3) (4) and (5), the following new serial number and the entries relating thereto shall be **added**, namely:-

S #	Electricity Provider / Distribution Company.	Name of Registered Person	Sales Registration number	Tax	Electricity Bill / Reference Number / Consumer No.
17	KESC	M/S K. K. Rice Mills (PVT) LTD	1700100602682		BH 001064

(Fahad Ali Chaudhary)
Secretary (ST&FE-L&P)

Copy to:

1. The Chief Commissioner, Regional Tax Office, Gujranwala, Regional Tax Office, Faisalabad and Regional Tax Office-III, Karachi, to coordinate the implementation of aforesaid amendments in the General Order by the KESC, GEPCO and FESCO Authorities for their respective registered persons.
2. M/s Karachi Electric Supply Company (KESC), with request to implement zero-rating of sales tax in respect of M/s K.K.Rice Mills (PVT) LTD, with immediate effect on the supply of electricity to serial number 18 and M/s Faisalabad Electric Supply Company (FESCO) and M/s Gujranwala Electric Supply Company (GEPCO), to withdraw facility of sales tax in respect of M/s Amir Rice Traders, M/s. Ashrafia Foods & Processing Industries, M/s. Iqbal Rice Mills, M/s. Fazal Karim & Sons, M/s. Rice Master and M/s. Sohail Rice Mills against serial numbers 3,4,6,9,13 & 15 of above table and start charging sales tax with immediate effect.
- ✓ 3. Member (FATE), FBR, Islamabad.


(Fahad Ali Chaudhary)
Secretary (ST&FE-L&P)