

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
INLAND REVENUE

C.No.4(10)ST-L&P/2011-164919

Islamabad the 4th December, 2014

SALES TAX GENERAL ORDER NO. 93 OF 2014

Subject: **AMENDMENT / CORRIGENDUM IN STGO 07/2007 DATED 13-09-2007 AND 12/2007 DATED 13-09-2007- WITHDRAWAL / ALLOWING 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, read with SRO. 1125(I)/2011 dated 31.12.2011, the Federal Board of Revenue is pleased to make the following further amendments in its Sales Tax General Order No. 07 of 2007 dated 13th September, 2007 and Sales Tax General Order No. 12 of 2007 dated 13th September, 2007, namely:-

- (a) In STGO 07/2007 dated 13.09.2007, in the Table, serial number 485, in column (1) and entries relating thereto in columns (2), (3) and (4) shall be **omitted**;

S #	S.No. In the STGO	Name of Unit	Registration No.	Reference No. Consumer No.	Reason
1.	485	Lucky Cotton Mills	1712520501819	24722500002022R	RTO's Recommendation

- (b) In STGO 12/2007 dated 13.09.2007, in the Table, after serial number 51 in column (1) and the entries relating thereto in columns (2), (3) and (4), the following new serial number and the entries relating thereto shall be **added**, and shall be deemed to have been so added with effect from 13.09.2007 namely:-

S. #	Name of Unit	Registration No.	Consumer No.	Reason
52	Lucky Cotton Mills	1712520501819	24372250000202R (New) 24722500002022R (Old)	RTO's Recommendation

Shaukat Hayat Cheema
Secretary IR-ST&FE
(Law, Procedure & Exemptions)

Copy to:

1. The Advisor (I&M), Federal Tax Ombudsman Secretariat, Islamabad with reference to the Findings / Recommendations in Complaint No. 35/ISD/ ST(10)423/2014 dated 17.05.2014.
2. The Chief Commissioner, Regional Tax Office, Karachi, with the request to coordinate with K-Electric and HESCO Authorities regarding implementation of aforesaid amendments in the STGO 07/2007 dated 13.09.2007 in respect of M/s. Lucky Cotton Mills.
3. The Chief Commissioner, Regional Tax Office, Hyderabad for information and record.
4. M/s Hyderabad Electric Supply Company (HESCO), with request to **implement** zero rating of sales tax in respect of M/s. Lucky Cotton Mills, on the supply of electricity in the STGO 12/2007 dated 13.09.2007, with effect from 13.09.2007.
- ✓ 5. Member (FATE), FBR, Islamabad.

Shaukat Hayat Cheema
Secretary IR-ST&FE
(Law, Procedure & Exemptions)