

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

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C.No.4(3)ST-L&P/2015- 474/7

Islamabad the 3<sup>rd</sup> April, 2015

**SALES TAX GENERAL ORDER NO. 51 OF 2015**

Subject: **AMENDMENT IN STGO 16/2007 DATED 13-09-2007- WITHDRAWAL FACILITY OF ZERO-RATING ON SUPPLY OF GAS.**

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. 16 of 2007 dated 13<sup>th</sup> September, 2007, namely:-

In the aforesaid General Order, in the Table, serial number 228, 425, 681, 949 & 976, 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.  | 228               | Fazal Sardar Trading Co.      | 1100580200337    | 1423900052                                         | The Gas and Electricity is being supplied to canteen from zero-rated meters.                               |
| 2.  | 425               | Marfani Dyeing Mills          | 1200581103437    | 1418900448                                         | The Gas and Electricity was supplied to canteen from zero rated meters.                                    |
| 3.  | 681               | Star Textile Mills LTD.       | 0202511101919    | 2115902232                                         | The zero-rated electricity is being supplied through a sub-meter to another consumer.                      |
| 4.  | 949               | Artistic Milliners (PVT) LTD. | 1750520500282    | 0063786942 (1)<br>4724546004 (4)<br>5587290000 (0) | The Gas and Electricity is being supplies to canteen and residential accommodation from zero-rated meters. |
| 5.  | 976               | Artistic Milliners (PVT) LTD. | 1750520500282    | 4246480000 (4)                                     | The Gas and Electricity is supplied to canteen and residential accommodation from zero-rated meters.       |

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

Copy to:

1. The Chief Commissioner, Regional Tax Office, Karachi, with the request to coordinate with SSGCL Authorities regarding implementation of aforesaid amendments in the General Order for the respective registered person **and to submit report in respect of action taken / recovery made, if any, for misuse of the facility.**
2. M/s Sui Southern Gas Company Limited (SSGCL), with request to **start charging sales tax** on the supply of gas to units mentioned in the above table with immediate effect.
3. Member (FATE), FBR, Islamabad.

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