

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

C.No.4(10)ST-L&P/2014 -92504

Islamabad the 30th June, 2015

SALES TAX GENERAL ORDER NO. 103 OF 2015

Subject: **AMENDMENT IN STGO 07/2007 DATED 13-09-2007- 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, 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, namely:-

In the aforesaid General Order, in the Table,

- (a) against serial number 462, the figure "BL 001568", appearing in column (4) shall be **omitted**;
- (b) serial numbers 16 & 627, 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.	16	A.K.Fashion Apparel Industries.	1100119007437	BL 001936 (New) 2750365761899 (Old)	Sales Tax to be charged on electricity and gas bills due to the reasons that zero rating facilities are misused.
2.	627	NS Embroidery	1712581001473	AP 077890 (New) 2900455667451 (Old)	Taxpayer has shifted to other premises.

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 K-Electric 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 K-Electric (K-Electric), with request to **start charging sales tax** on the supply of electricity 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)