

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

C.No.4(3)ST-L&P/2015 -92538

Islamabad the 30th June, 2015

SALES TAX GENERAL ORDER NO. 104 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 13th September, 2007, namely:-

In the aforesaid General Order, in the Table, serial number 7, 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.	7	A.K.Fashion Apparel Industries.	1100119007437	6749811000 (5) (New) 1747900028 (Old)	Sales Tax to be charged on electricity and gas bills due to the reasons that zero rating facilities are misused.

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 A.K.Fashion Apparel Industries, Plot # DP. 84 & 85, 12-C, North Karachi Industrial Area, Karachi.
3. M/s Sui Southern Gas Company Limited (SSGCL), with request to **start charging sales tax** on the supply of gas to unit mentioned in the above table with immediate effect.
4. Member (FATE). FBR. Islamabad.

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