

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

C.No.15 (1)ST-LP&E/ZR/2016/146839-R *****

Islamabad the 24th November, 2016

SALES TAX GENERAL ORDER NO. 133 OF 2016

Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF DIESEL OIL AND COAL.

In exercise of the powers conferred by clause (d) of section 4 of the Sales Tax Act, 1990, the Board is pleased to specify the purchase of Coal, falling under HS Code 2701.0000 and diesel oil falling under HS Code 2710.1931 of the First Schedule to the Customs Act, 1969, supplied by the Registered Persons mentioned in the column (2), to M/s Liberty Mills Limited bearing STRN 0201511103746, as the goods on which sales tax shall be charged at the rate of zero per cent subject to the conditions mentioned in the STGO 107/2016 dated 20.09.2016, with additions of the following:

- Monthly zero-rated supply of Coal and Diesel Oil shall not exceed the quantity mentioned in Column (3).
- The Diesel Oil and Coal shall only be consumed in the manufacture of goods specified in Notification No. SRO 1125(I)/2011 dated 31.12.2011.
- The Boilers and Generators for which Diesel Oil and Coal have been purchased shall be installed at the declared manufacturing premises of Registered Person.

S. #	Name of Supplier	Qty per month	Particulars of Suppliers	Fuel
1	2	3	4	5
1.	Hascol Petroleum Limited	26,629 Litres	NTN 1496632-8 STRN 1200271018373	Diesel Oil
2.	Byco Petroleum Pakistan Ltd	26,629 Litres	NTN 0815616-6 STRN 1200271002019	Diesel Oil
3.	Awan Trading Co (Pvt) Ltd.	2,896 Tons	NTN 1019292-1 STRN 1220999937946	Coal

(Qadeerullah)

Second Secretary IR-ST&FE
(Law, Procedure & Exemptions)

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- The Chief Commissioner, Large Taxpayers Unit, Karachi, to monitor purchase and consumption of Diesel Oil and Coal requiring the registered person to furnish monthly statement of zero-rated purchases and consumption in order to verify/prevent misuse of zero-rated facility.
- M/s Hascol Petroleum Limited, M/s Byco Petroleum Pakistan Ltd and M/s Awan Trading Co (Pvt) Ltd. are allowed to supply zero-rated Diesel & Coal as per quantity mentioned in Column (3) in the Table above.
- M/s Liberty Mills Limited, Karachi.
- Member (FATE), FBR, Islamabad.

(Qadeerullah)

Second Secretary IR-ST&FE
(Law, Procedure & Exemptions)