

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

C.No.4(6)ST-L&P/2015-238

Islamabad the 30th December, 2015

SALES TAX GENERAL ORDER NO. 188 OF 2015

Subject: AMENDMENT IN STGO 09/2007 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. 09 of 2007 dated 13th September, 2007, namely:-

In the aforesaid General Order, in the Table,

- (a) against serial number 114, the figures "24132235302100U (New), 24322353021009U (Old)" appearing in column (4) shall be **omitted**;
- (b) serial numbers 28, 365 & 1662, in column (1) and entries relating thereto in columns (2), (3) and (4) shall be **omitted**.

S #	S. No of STGO	Name of Unit	Registration No.	Consumer No.	Reason
1.	28	Ahmad Fabrics	0801520912055	24312353029502U 24312353042809	Recovery amounting to Rs. 5,843,542/- is pending but the registered person is non-compliant regarding recovery proceedings.
2.	365	Master Textile Processing Mills	0801520000164	24312353010004U	Recovery amounting to Rs. 908,343/- is pending but the registered person is non-compliant regarding recovery proceedings. Moreover, the registered person is null filer.
3.	1662	S.S.Enterprises	0800520804073	24322353070401U	Misuse the facility of zero rating.

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Tariq Hussain Shaikh
Secretary IR-ST&FE
(Law, Procedure & Exemptions)

1. The Chief Commissioner, Regional Tax Office, Faisalabad and Regional Tax Office, Sargodha, with the request to coordinate with FESCO Authorities regarding implementation of aforesaid amendments in the General Order for the respective registered persons and to submit report in respect of action taken / recovery made for misuse of the facility.
2. M/s Faisalabad Electric Supply Company (FESCO), with request to **start charging sales tax** on the supply of electricity in respect of above referred consumer numbers / reference numbers, with immediate effect.
3. Member (FATE), FBR, Islamabad.


Tariq Hussain Shaikh
Secretary IR-ST&FE
(Law, Procedure & Exemptions)