

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

C.No.4(3)ST-L&P/2015/27970-R

Islamabad the 25th February, 2016

SALES TAX GENERAL ORDER NO. 23 OF 2016

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 458, in column (1) and entries relating thereto in columns (2), (3) and (4) shall be **omitted** w.e.f. 21.1.2008:

S #	S.No. In the STGO	Name of Unit	Registration No.	Reference No. Consumer No.	Reason
1.	458	Moon lite (Pak) Ltd.	0201630100182	2115900442	Unlawful usage of zero-rating facility.

(Raza Ashfaq Sheikh)
Secretary IR-ST&FE
(Law, Procedure & Exemptions)

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1. M/s Sui Southern Gas Company Limited (SSGCL), with request to with draw zero rating facility against Consumer No. 9877341000 as the said facility was unlawfully allowed by the SSGCL. Moreover, it is requested that SSGCL shall start **charging sales tax** on the supply of gas through Consumer Nos. 2115900442 and 9877341000 and also recover the amount of sales tax from the registered person who unlawfully used facility of zero-rating against consumer No. 9877341000.
2. The Chief Commissioner, Large Taxpayers Unit, Karachi, with the request to coordinate with SSGCL authorities regarding implementation of aforesaid amendments in the General Order for the respective registered person. He is further requested to recover sales tax on the supply of gas through Consumer Nos. 2115900442 and 9877341000 as the facility of zero-rating was unlawfully and illegally used by the registered person for the period from January, 2008 to October, 2013.
3. M/s Moon lite (Pak), Ltd., Plot No. C-126-135, HITE, Hub River Road, SITE, Hub Chowki, Baluchistan.
4. Member (FATE), FBR, Islamabad.

(Raza Ashfaq Sheikh)
Secretary IR-ST&FE
(Law, Procedure & Exemptions)