

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

C.No.15(6)ST-LP&E/ZR/2017 /131205-2

Islamabad the 27th October, 2017.

SALES TAX GENERAL ORDER NO. 170 OF 2017

Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF FURNACE OIL, 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 Furnace Oil, falling under HS Code 2710.194, Diesel Oil falling under HS Code 2710.1931 and Coal, falling under HS Code 2701.0000 of the First Schedule to the Customs Act, 1969, supplied by the Registered Persons mentioned in the column (2), to **M/s Shafi Texcel Limited bearing STRN 1200590760973**, as the goods on which sales tax shall be charged at the rate of zero per cent **for the period of twelve months (12-months) from the date of issuance of this STGO** subject to the conditions mentioned in the STGO 107/2016 dated 20.09.2016, with addition of the following:-

- (a) Monthly zero-rated supply of Furnace Oil and Diesel Oil shall not exceed the quantity mentioned in Column (3).
- (b) The Furnace Oil and Diesel Oil shall only be consumed in the manufacture of goods specified in Notification No. SRO 1125(I)/2011 dated 31.12.2011.
- (c) The Boilers and Generators for which Furnace Oil and Diesel Oil 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.	M/s Hascol Petroleum	1289 Litres	NTN 1496632-8	Furnace Oil
2.	M/s Total Parco Pakistan Ltd	1200 Litres	NTN 1253454-4	Furnace Oil
3.	M/s Shell Pakistan	1200 Litres	NTN 0804143-1	Furnace Oil
4.	M/s Awan Trading Co (Pvt) Ltd.	100 M.Tons	NTN 1019292-1	Coal
5.	M/s Petrocol Synergies (Pvt) Limited	77 M.Tons	NTN 4053274-7	Coal
6	M/s Lucky Commodities (Pvt) Ltd	50 M. Tons	NTN 4132355-6	Coal
7	M/s Hascol Petroleum	5333 Litres	NTN 1496632-8	Diesel Oil
8	M/s Total Parco Pakistan Ltd	4000 Litres	NTN 1253454-4	Diesel Oil
9	M/s Shell Pakistan	4000 Litres	NTN 0804143-1	Diesel Oil

(Qadeerullah)

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

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1. The Chief Commissioner, LTU, Karachi to monitor purchase and consumption of Furnace Oil, 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.
2. M/s Pakistan State Oil, M/s Awan Trading Co (Pvt) Ltd., M/s Lucky Commodities (Pvt) Ltd., M/s Shell Pakistan, M/s Hascol Petroleum, M/s Attock Petroleum and Petrocol Synergies (Pvt) Ltd. are allowed to supply zero-rated Furnace Oil, Diesel Oil and Coal as per quantity mentioned in Column (3) in the Table above.
3. M/s Shafi Texcel Limited.
4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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