

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

C.No.15(15)ST-LP&E/ZR/2017/142273-R Islamabad the 22nd November, 2017.

SALES TAX GENERAL ORDER NO. 196 OF 2017

Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF DIESEL OIL & 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 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 Aruj Industries Limited bearing STRN 1401320000137**, 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 Diesel Oil and Coal shall not exceed the quantity mentioned in Column (3).
- (b) 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.
- (c) 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.	M/s New One Oil Traders	4000 Litres	NTN 4252196-3	Diesel Oil
2.	M/s Diamond Petroleum	2312 Litres	NTN 4195191-3	Diesel Oil
3.	M/s Star Oil Enterprises	2000 Litres	NTN 1555149-7	Diesel Oil
4.	M/s Bilal Iqbal (Pvt.) Limited	250 M. Tons	NTN 4264620-7	Coal
5.	M/s Awan Trading Co (Pvt) Ltd.	250 M. Tons	NTN 1019292-1	Coal
6.	M/s Agro Trade (Pvt) Ltd.	175 M. Tons	NTN 4163398-9	Coal
7.	M/s Protocol Syndergies (Pvt) Ltd.	100 M. Tons	NTN 4053274-7	Coal

(Qadeerullah)

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

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1. The Chief Commissioner IR, CRTO, Lahore 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.
2. M/s New One Oil Traders, M/s Diamond Petroleum, M/s Star Oil Enterprises, M/s Bilal Iqbal (Pvt.) Limited, M/s Awan Trading Co (Pvt) Ltd., M/s Agro Trade (Pvt) Ltd., and M/s Protocol Syndergies (Pvt) Ltd., are allowed to supply zero-rated Diesel Oil and Coal as per quantity mentioned in Column (3) in the Table above.
3. M/s Aruj Industries Limited, Lahore.
- ✓ 4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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