

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

C.No.10(2)ST-LP&E/ZR/2017/135877-R

Islamabad the 7th November, 2017.

SALES TAX GENERAL ORDER NO. 182 OF 2017

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 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 Al Karam Towel Industries (Pvt.) Limited bearing STRN 1712590039446**, 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 Pakistan State Oil	16000 Litres	NTN 0711554-7	Diesel Oil
2.	M/s Awan Trading Co (Pvt) Ltd.	21.91 M.Tons	NTN 1019292-1	Coal

(Qadeerullah)

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

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1. The Chief Commissioner IR, RTO-III, 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.
2. M/s Pakistan State Oil, and M/s Awan Trading Co (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 Al Karam Towel Industries (Pvt.) Limited, Karachi.
- ✓ 4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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