

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

C.No.15(1)ST-LP&E/ZR/2016-153246-R

Islamabad the 20th December, 2017.

SALES TAX GENERAL ORDER NO. 211 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 Liberty Mills Limited bearing STRN 0201511103746**, 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:-

- Monthly zero-rated supply of Diesel Oil and Coal shall not exceed the quantity mentioned in Column (3).
- 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.
- 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 Hascol Petroleum	35,000 Litres	NTN 1496632-8	Diesel Oil
2.	M/s Byco Petroleum Pakistan Ltd	6,662 Litres	NTN 0815616-6	Diesel Oil
3.	M/s Mehran RR Salt	2,187 M.Tons	NTN 3169624-4	Coal

(Qadeerullah)

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

Copy to:

- The Chief Commissioner IR, LTU, 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.
- M/s M/s Hascol Petroleum, M/s Byco Petroleum Pakistan Ltd., and M/s Mehran RR Salt are allowed to supply zero-rated Diesel Oil and Coal as per quantity mentioned in Column (3) in the Table above.
- M/s Liberty Mills (Pvt.) Ltd., Karachi.
- ✓ Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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