

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

C.No.15 (2)ST-LP&E/ZR/2016/25002-R

Islamabad the 24th February, 2017.

SALES TAX GENERAL ORDER NO. 25 OF 2017

Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF FURNACE 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 Coal, falling under HS Code 2701.0000 and furnace oil falling under HS Code 2710.1941 of the First Schedule to the Customs Act, 1969, supplied by the Registered Persons mentioned in the column (2), to **M/s ASCO International (Pvt.) Limited bearing STRN 1100119001319**, 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 Coal and Furnace Oil shall not exceed the quantity mentioned in Column (3).
- (b) The Furnace 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 Furnace 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	34 M. Tons	NTN 0711554-7	Furnace Oil
2.	M/s SITE Oil Traders	13.58 M. Tons	NTN 2314650-8	Furnace Oil
3.	Awan Trading Co (Pvt) Ltd.	325 M. Tons	NTN 1019292-1	Coal
4.	M/s Lucky Commodities (Pvt) Limited	5 M. Tons	NTN 4132355-6	Coal
5.	M/s Petrocol Synergies Pvt. Ltd.	30.8 Tons	NTN 4053274-7	Coal

(Qadeerullah)

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

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1. The Chief Commissioner, Large Taxpayers Unit, Karachi, to monitor purchase and consumption of Furnace 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 SITE Oil Traders, M/s Awan Trading Co (Pvt) Ltd. M/s Lucky Commodities (Pvt) Limited, and M/s Petrocol Synergies Pvt. Ltd. are allowed to supply zero-rated Furnace Oil & Coal as per quantity mentioned in Column (3) in the Table above.
3. M/s ASCO International (Pvt.) Limited, Karachi.
4. Member (FATE), FBR, Islamabad.

(Qadeerullah)

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