

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

C.No.15 (1)ST-LP&E/ZR/2017

/66520-R

Islamabad the 23rd May, 2017.

SALES TAX GENERAL ORDER NO. 92 OF 2017

Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF FURNACE OIL.

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 2710.1941 of the First Schedule to the Customs Act, 1969, supplied by the Registered Persons mentioned in the column (2), to **M/s Ghazi Fabrics International limited bearing STRN 0305520204528**, as the goods on which sales tax shall be charged at the rate of zero per cent **for the period of nine months (09-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 shall not exceed the quantity mentioned in Column (3).
- (b) The Furnace 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 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 Byco Petroleum Pakistan Ltd	336.7 M. Tons	NTN 0815616-6	Furnace Oil
2.	M/s Total Parco Pakistan Ltd	100 M. Tons	NTN 1253454-4	Furnace Oil

(Qadeerullah)

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

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1. The Chief Commissioner, Large Taxpayers Unit, Lahore, to monitor purchase and consumption of Furnace Oil 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 Byco Petroleum Pakistan Ltd, M/s Total Parco Pakistan, are allowed to supply zero-rated Furnace Oil as per quantity mentioned in Column (3) in the Table above.
3. M/s Ghazi Fabrics International limited.
- ✓ 4. Member (FATE), FBR, Islamabad.

(Qadeerullah)

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