

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

C.No.15 (5)ST-LP&E/ZR/2017 / 57327-R

Islamabad the 5th May, 2017.

SALES TAX GENERAL ORDER NO. 78 OF 2017

Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF DIESEL AND 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 Diesel Oil, falling under HS Code 2710.1931 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 Gadoon Textile Mills bearing STRN 06551100291**, 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 and Furnace Oil shall not exceed the quantity mentioned in Column (3).
- (b) The Diesel and 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 Diesel and 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 Attock Petroleum	80 M. Tons	NTN 0944544-7	Furnace oil
2.	M/s Hascol Petroleum	242 M. Tons	NTN 1496632-8	Furnace oil
3.	M/s Pakistan State Oil	1288 M. Tons	NTN 0711554-7	Furnace oil
4.	M/s Pakistan State Oil	3175 Litres	NTN 0711554-7	Diesel Oil
5.	M/s Shell Pakistan	2850 Litres	NTN 0804143-1	Diesel Oil

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(Qadeerullah)

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

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1. The Chief Commissioner, RTO, Peshawar 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 M/s Attock Petroleum M/s Hascol Petroleum M/s Pakistan Oil and M/s Shell Pakistan are allowed to supply zero-rated Furnace Oil & Coal as per quantity mentioned in Column (3) in the Table above.
3. M/s Gadoon Textile Mills, Swabi.
4. Member (FATE), FBR, Islamabad.

(Qadeerullah)

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