

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

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C.No.15 (14)ST-LP&E/ZR/2017/74904-R

Islamabad the 13<sup>th</sup> June, 2017.

**SALES TAX GENERAL ORDER NO. 101 OF 2017**

**Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF DIESEL 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 of the First Schedule to the Customs Act, 1969, supplied by the Registered Persons mentioned in the column (2), to **M/s A.J. Textile Mills Limited bearing STRN 0506551100373**, 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 shall not exceed the quantity mentioned in Column (3).
- The Diesel Oil 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 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 | 3667 Litres   | NTN 0711554-7            | Diesel Oil |

**(Qadeerullah)**

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

**Copy to:**

- The Chief Commissioner, Regional Tax Office, Peshawar to monitor purchase and consumption of Diesel 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.
- M/s Pakistan State Oil is allowed to supply zero-rated Diesel Oil as per quantity mentioned in Column (3) in the Table above.
- M/s A.J. Textile Mills Limited.
- Member (FATE), FBR, Islamabad.

**(Qadeerullah)**

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