

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

C.No.6 (102)ST-LP&E/ZR/2016 - 79524-R

Islamabad the 23rd June, 2017.

SALES TAX GENERAL ORDER NO. 106 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 Zahidjee Textile Mills Limited bearing STRN 04045202391**, 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 Gas & Oil Pakistan (Pvt) Limited	180 M.Tons	NTN 3935947-6	Furnace oil
2.	M/s Total Parco Pakistan Ltd	180 M. Tons	NTN 1253454-4	Furnace Oil
3.	M/s Total Parco Pakistan Ltd	2,000 Litres	NTN 1253454-4	Diesel Oil
4.	M/s Pakistan State Oil	6,000 Litres	NTN 0711554-7	Diesel Oil

(Qadeerullah)

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

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1. The Chief Commissioner, RTO, Faisalabad to monitor purchase and consumption of Furnace Oil and 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.
2. M/s Gas & Oil Pakistan (Pvt) Limited M/s Pakistan State Oil and M/s Total Parco Pakistan Limited are allowed to supply zero-rated Furnace Oil & Coal as per quantity mentioned in Column (3) in the Table above.
3. M/s Zahid Jee Textile Mills Limited, Faisalabad.
4. Member (FATE), FBR, Islamabad.

(Qadeerullah)

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