

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

C.No.15 (2)ST-LP&E/ZR/2017/83903-R

Islamabad the 10<sup>th</sup> July, 2017.

**SALES TAX GENERAL ORDER NO. 109 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 Ellicot Spinning Mills Limited bearing STRN 0305520202219**, 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 Furnace Oil shall not exceed the quantity mentioned in Column (3).
- The Furnace 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 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 Pakistan State Oil       | 300 M.Tons    | NTN 0711554-7            | Furnace Oil |
| 2.   | M/s Total Parco Pakistan Ltd | 230 M.Tons    | NTN 1253454-4            | Furnace Oil |

**(Qadeerullah)**

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

**Copy to:**

- The Chief Commissioner, LTU, 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.
- M/s Pakistan State Oil and M/s Total Parco Pakistan Limited are allowed to supply zero-rated Furnace Oil as per quantity mentioned in Column (3) in the Table above.
- M/s Ellicot Spinning Mills Limited, Lahore.
- Member (FATE), FBR, Islamabad.

**(Qadeerullah)**

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