

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

C.No.15 (9)ST-LP&E/ZR/2017- **83909-R** \*\*\*\*\*

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

**SALES TAX GENERAL ORDER NO. 114 OF 2017**

**Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF DIESEL OIL AND COAL.**

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 Coal, falling under HS Code 2701.0000 and 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 Babar Enterprises bearing STRN 1200520943455**, 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 Coal and Diesel Oil shall not exceed the quantity mentioned in Column (3).
- The Diesel Oil and Coal 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 and Coal 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 Total Parco Pakistan Ltd   | 3,646 Litres  | NTN 1253454-4            | Diesel |
| 2.   | M/s Awan Trading Co (Pvt) Ltd. | 15,646 Kgs.   | NTN 1019292-1            | Coal   |

**(Qadeerullah)**

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

**Copy to:**

- The Chief Commissioner, Corporate RTO, Lahore, 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.
- M/s Total Parco Pakistan Ltd and M/s Awan Trading Co (Pvt) Ltd. are allowed to supply zero-rated Diesel Oil & Coal as per quantity mentioned in Column (3) in the Table above.
- M/s Babar Enterprises, Lahore.
- ✓ Member (FATE), FBR, Islamabad.

**(Qadeerullah)**

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