

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
INLAND REVENUE**

C.No.5(8)ST-LP&E/ZR/2017- **114824-R**

Islamabad the 20th September, 2017.

SALES TAX GENERAL ORDER NO. 132 OF 2017.

Subject: AMENDMENT IN STGO 38/2010 DATED 01-10-2010 – WITHDRAWAL FACILITY OF ZERO-RATING ON SUPPLY OF ELECTRICITY.

In exercise of powers conferred by clause (d) of section 4 of the Sales Tax Act, 1990, read with SRO. 1125(I)/2011 dated 31.12.2011, the Federal Board of Revenue is pleased to make the following further amendment in its Sales Tax General Order No. 38 of 2010 dated 1st October, 2010, namely:-

2. In the aforesaid General Order, in the Table, serial number 1 in column (1) and entries relating thereto in columns (2), (3) and (4) shall be **omitted.**

S#	S. No. of STGO	Name of Unit	Registration No.	Consumer No.	Reason
1.	1	Combine Spinning	0304520506746	00000125	On recommendations of RTO

(Qadeerullah)

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

Copy to:

1. The Chief Commissioner, Corporate Regional Tax Office, Lahore, with the request to coordinate with LESCO/Sunder Industrial Estate Authorities regarding implementation of aforesaid amendments in the General Order for the respective registered person.
2. M/s Lahore Electric Supply Company (LESCO)/Sunder Industrial Estate, with request to implement zero rating of sales tax on the supply of electricity to unit mentioned in the above STGO, with immediate effect.
- ✓ 3. Member (FATE), FBR, Islamabad.

(Qadeerullah)

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