

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

C.No.5(10)ST-LP&E/ZR/2016- 54158-R

Islamabad the 25th April, 2018.

SALES TAX GENERAL ORDER NO. 100 OF 2018.

Subject: AMENDMENT IN STGO 38/2010 DATED 01-10-2010 – ALLOWING 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, after serial No. 8 in column (1) and the entries relating thereto in columns (2), (3), (5) and (6), the following serial numbers and the entries relating to shall be **added**, namely:-

S#	Electricity purchased from DISCO/IPP	Name of registered person	Sales Tax Registration Number	Name of Industrial Estate	Electricity bill/Reference No. or Consumer No. of Account No. or Meter No.
(1)	(2)	(3)	(4)	(5)	(6)
9	LESCO	Sun Importers and Exporters	0302590002373	Punjab Industrial Estate	PIEDMC 13008513 & PIEDMC 16504736

-Sd-
(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 Authorities regarding implementation of aforesaid amendments in the General Order for the respective registered person.
2. M/s Sun Importers and Exporters, Lahore.
3. M/s Lahore Electric Supply Company (LESCO), with request to **implement** zero rating of sales tax on the supply of electricity to unit mentioned in the above STGO, with immediate effect.
- ✓ 4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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