

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

C.No.15(4)ST-LP&E/ZR/2018-72280 R

Islamabad the 5th June, 2018.

SALES TAX GENERAL ORDER NO. 131 OF 2018.

Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF FURNACE OIL AND DIESEL 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 2710.194 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 US Denim Mills (Pvt.) Limited bearing STRN 0304520901591**, 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 Furnace Oil and Diesel Oil shall not exceed the quantity mentioned in Column (3).
- (b) The Furnace Oil and Diesel 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 Furnace Oil and Diesel 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 Attock Petroleum	100 M.Ton	NTN 0944544-7	Furnace Oil
2.	M/s Attock Petroleum	30,000 Litres	NTN 0944544-7	Diesel Oil
3.	M/s Shell Pakistan	31.076 M. Tons	NTN 0804143-1	Furnace Oil
4.	M/s Shell Pakistan	26,078 Litres	NTN 0804143-1	Diesel Oil

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(Qadeerullah)

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

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1. The Chief Commissioner, LTU, Lahore 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 Attock Petroleum and M/s Shell Pakistan are allowed to supply zero-rated Furnace Oil, Diesel Oil as per quantity mentioned in Column (3) in the Table above.
3. M/s US Denim Mills (Pvt.) Limited, Lahore.
- ✓ 4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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