

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

C.No.15(15)ST-LP&E/ZR/2017-109035-R

Islamabad the 11th September, 2018.

SALES TAX GENERAL ORDER NO. 164 OF 2018.

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

In exercise of powers conferred by clause (d) of section 4 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to state that, the following amendment may be made in its Sales Tax General Order No. 196/2017 dated 11.11.2017 namely:-

In the aforesaid General Order, following table shall be substituted with serial nos in column (1) and entries relating thereto in columns (2), (3) and (4) from serial number 1 to 5. Furthermore, serial no 6 to 7 in column 1 and entries relating thereto in columns (2), (3) and (4) shall be **omitted**. However, total quantity zero-rated and availing period (i.e. 12months from issuance date of STGO 196/2017 dated 11.11.2017) mentioned in aforesaid STGO shall remain the same.

S. #	Name of Supplier	Qty per month	Particulars of Suppliers	Fuel
1	2	3	4	5
1.	M/s New One Oil Traders	4000 Litres	NTN 4252196-3	Diesel Oil
2.	M/s Diamond Petroleum	2312 Litres	NTN 4195191-3	Diesel Oil
3.	M/s Star Oil Enterprises	2000 Litres	NTN 1555149-7	Diesel Oil
4.	M/s Awan Trading Co (Pvt) Ltd.	475 M. Tons	NTN 1019292-1	Coal
5.	M/s Petrocol Syndergies (Pvt) Ltd.	300 M. Tons	NTN 4053274-7	Coal

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

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1. The Chief Commissioner IR, CRTO, Lahore to monitor purchase and consumption of Diesel 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.
2. M/s New One Oil Traders, M/s Diamond Petroleum, M/s Star Oil Enterprises, M/s Bilal Iqbal (Pvt.) Limited, M/s Awan Trading Co (Pvt) Ltd., M/s Agro Trade (Pvt) Ltd., and M/s Protocol Syndergies (Pvt) Ltd., are allowed/disallowed to supply zero-rated Diesel Oil and Coal as per quantity mentioned in Column (3) in the Table above.
3. M/s Aruj Industries Limited, Lahore.
4. Chief (FATE), FBR, Islamabad.

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