

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

C.No.10(7)ST-LP&E/ZR/2018- 7548-R

Islamabad, the 17th January, 2019.

SALES TAX GENERAL ORDER NO. 05 OF 2019.

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 electrical energy (electricity) falling under HS Code 2716.0000 of the First Schedule to the Customs Act, 1969, supplied by the M/s Sitara Energy Limited, to the relevant manufacturing units of the registered person mentioned in column (2) of the Table below, having sales tax registration numbers in column (3) of the said Table and electricity bill reference numbers/consumer numbers/account numbers in column (4) of that Table, as the goods on which sales tax shall be charged at the rate of zero per cent subject to the following conditions, namely:—

- (a) the electricity connection is in the name of the registered person and electricity bill issued by electricity provider contains the name and the sales tax registration number of such person;
- (b) the electricity is consumed only in the manufacture of goods specified in Notification No. S.R.O.1125(I)/2011, dated the 31.12.2011.

S.No.	Name of Registered Person	Sales Tax Registration number	Electricity Bill Reference No. or Consumer No. or Account No.
1.	Shahbaz Garments (Private) Limited	1200621600264	02822263

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

Copy to:

1. The Chief Commissioner, LTU, Karachi with the request to coordinate with M/s Sitara Energy Limited regarding implementation of aforesaid.
2. M/s Sitara Energy Limited, with request to **start charging sales tax** at the rate specified above on the supply of electricity in respect of above referred consumer number / reference number, with immediate effect.
3. M/s Shahbaz Garments (Private) Limited, Karachi.
- ✓ 4. Chief (FATE), FBR, Islamabad.

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