

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

C.No.15(9)ST-LP&E/ZR/2018-3538-R

Islamabad the 8th January, 2019.

SALES TAX GENERAL ORDER NO. 03 OF 2019.

Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF FURNACE OIL, DIESEL OIL AND COAL.

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, Diesel Oil falling under HS Code 2710.1931 and Coal, falling under HS Code 2701.0000 of the First Schedule to the Customs Act, 1969, supplied by the Registered Persons mentioned in the column (2), to **M/s E-Vision Manufacturing Limited bearing STRN 0300413423412**, 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, Diesel Oil and Coal shall not exceed the quantity mentioned in Column (3).
- (b) The Furnace Oil, Diesel Oil and Coal 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, Diesel Oil and Coal 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 Pakistan State Oil	1600 Litres	NTN 0711554-7	Furnace Oil
2.	M/s Attock Petroleum	1669 Litres	NTN 0944544-7	Furnace Oil
3.	M/s Pakistan State Oil	3900 Litres	NTN 0711554-7	Diesel Oil
4.	M/s Attock Petroleum	3968 Litres	NTN 0944544-7	Diesel Oil
5.	M/s Masoodia	70 M.Tons	NTN 4004433-6	Coal
6.	M/s Maayar Commodities International	70 M.Tons	NTN 7436052-0	Coal
7.	M/s Petrocol Synergies (Private) Ltd	81.55 M. Tons	NTN 4053274-7	Coal

(Qadeerullah)

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

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1. The Chief Commissioner, Corporate RTO, Lahore to monitor purchase and consumption of Furnace Oil, 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 Pakistan State Oil, M/s Attock Petroleum, M/s Masoodia and M/s Maayar Commodities International are allowed to supply zero-rated Furnace Oil, Diesel Oil and Coal as per quantity mentioned in Column (3) in the Table above.
3. M/s E-Vision Manufacturing Limited, Lahore.
- ✓ 4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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