

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

C.No.10(5)ST-LP&E/ZR/2019- *41010-R*

Islamabad, the 25<sup>th</sup> March, 2019.

**SALES TAX GENERAL ORDER NO. 16 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 Lucky Energy (Pvt.) Limited, to the relevant manufacturing unit of the registered person mentioned in column (2) of the Table below, having sales tax registration number in column (3) of the said Table and electricity bill reference numbers/consumer numbers/account numbers/meter 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:-

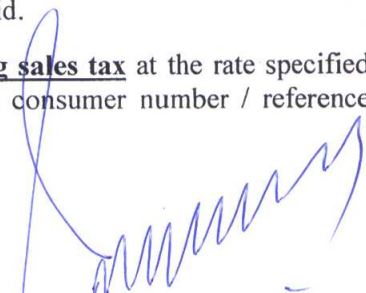
- (a) the electricity connection is in the name of the registered person and electricity bill issued by electricity provider contains the name and the sales tax registration number of such person;
- (b) the electricity is consumed only in the manufacture of goods specified in Notification No. S.R.O.1125(I)/2011, 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.    | Lucky Knits (Pvt.) Limited | 1712620014555                 | 02822279<br>50548551                                          |

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

**Copy to:**

1. The Chief Commissioner IR, RTO III/LTU, Karachi with the request to coordinate with M/s Lucky Energy (Pvt.) Limited regarding implementation of aforesaid.
2. M/s Lucky Energy (Pvt.) 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 Lucky Knits (Pvt.) Limited, Karachi.
- ✓ 4. Chief (FATE), FBR, Islamabad.

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