

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

C.No.15(4)ST-LP&E/ZR/2018- 49224-R

Islamabad the 9th April, 2019.

SALES TAX GENERAL ORDER NO. 49 OF 2019.

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

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. 131/2018 dated 05.06.2018 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), (4) and (5). However, total quantity zero-rated and availing period (i.e. 12months from issuance date of STGO 131/2018 dated 05.06.2018) 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 Attock Petroleum	50 M.Tons	NTN 0944544-7	Furnace Oil
2.	M/s Attock Petroleum	24,000 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	8000 Litres	NTN 0804143-1	Diesel Oil
5.	M/s Total Parco Pakistan Ltd	50 M.Tons	NTN 1253454-4	Furnace Oil
6.	M/s Total Parco Pakistan Ltd	24,000 Litres	NTN 1253454-4	Diesel Oil

-sd/-
(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 and Total Parco Pakistan Ltd., 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)