

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

C.No.5(2)ST-LP&E/ZR/2019-48436-R

Islamabad the 5th April, 2019.

SALES TAX GENERAL ORDER NO. 45 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 Style Textile (Pvt.) Limited STRN: 0302620002573**, 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:-

- Monthly zero-rated supply of Furnace Oil, Diesel Oil and Coal shall not exceed the quantity mentioned in Column (3).
- 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.
- 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 Hascol Petroleum	225 M.Tons	NTN 1496632-8	Furnace Oil
2.	M/s Pakistan State Oil	225 M.Tons	NTN 0711554-7	Furnace Oil
3.	M/s Total Parco Pakistan Ltd	234.8 M.Tons	NTN 1253454-4	Furnace Oil
4.	M/s Hascol Petroleum	40,000 Litres	NTN 1496632-8	Diesel Oil
5.	M/s Total Parco Pakistan Ltd	43,689 Litres	NTN 1253454-4	Diesel Oil
6.	M/s Awan Trading Co (Pvt) Ltd.	508 M. Tons	NTN 1019292-1	Coal
7.	M/s Lucky Commodities (Pvt) Ltd	500 M. Tons	NTN 4132355-6	Coal

(Qadeerullah)

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

Copy to:

- 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.
- M/s Hascol Petroleum, M/s Pakistan State Oil, M/s Total Parco Pakistan Ltd, Hasco Petroleum, M/s Awan Trading Co (Pvt.) Ltd and M/s Lucky Commodities are allowed to supply zero-rated Furnace Oil, Diesel Oil and Coal as per quantity mentioned in Column (3) in the Table above.
- M/s Style Textile (Pvt.) Limited, Lahore.
- ✓ Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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