

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

C.No.4(11)ST-LP&E/ZR/2018- 4843472

Islamabad the 5th April, 2019.

SALES TAX GENERAL ORDER NO. 44 OF 2019.

Subject: AMENDMENT IN STGO 11/2007 DATED 13-09-2007 – ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF ELECTRICITY.

In exercise of powers conferred by clause (d) of section 4 of the Sales Tax Act, 1990, read with SRO. 1125(I)/2011 dated 31.12.2011, the Federal Board of Revenue is pleased to make the following further amendments in its Sales Tax General Order No. 11 of 2007 dated 13th September, 2007, namely:-

In the aforesaid General Order, in the Table, after serial number 590 in column (1) and the entries relating thereto in columns (2), (3) and (4), the following new serial number and the entries relating thereto shall be **added**, namely:-

S. #	Name of Unit	Registration No.	Consumer No.
591	SMS & Co	0900320000119	28121340004700 U

(Qadeerullah)

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

Copy to:

1. The Chief Commissioner, Regional Tax Office, Gujranwala, with the request to coordinate with GEPCO Authorities regarding implementation of aforesaid amendments in the General Order for the respective registered person.
2. M/s SMS & Co, Gujranwala.
3. M/s Gujranwala Electric Supply Company (GEPCO), with request to **implement** zero rating of sales tax on the supply of electricity to unit mentioned in the above STGO, with immediate effect.
- ✓ 4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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