

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

C.No.10(22)ST-LP&E/ZR/2018-70483-L

Islamabad, the 22nd May, 2019.

SALES TAX GENERAL ORDER NO. 95 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 Nadeem Power Generation (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.	Nadeem Textile Mills Limited	0101520202682	45853745867277508

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

Copy to:

1. The Chief Commissioner IR, LTU, Karachi with the request to coordinate with M/s Nadeem Power Generation (Pvt.) Limited regarding implementation of aforesaid.
2. M/s Nadeem Power Generation (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 Nadeem Textile Mills Limited, Karachi.
- ✓ 4. Chief (FATE), FBR, Islamabad.

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