

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

C.No.5(18)ST-LP&E/ZR/2018-

Islamabad the 22nd May, 2019.

SALES TAX GENERAL ORDER NO. 97 OF 2019.

Subject: AMENDMENT IN STGO 38/2010 DATED 01-10-2010 - 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 amendment in its Sales Tax General Order No. 38 of 2010 dated 1st October, 2010, namely:-

2. In the aforesaid General Order, in the Table, after serial No. 10 in column (1) and the entries relating thereto in columns (2), (3), (5) and (6), the following serial numbers and the entries relating to shall be **added**, namely:-

S#	Electricity purchased from DISCO/IPP	Name of registered person	Sales Tax Registration Number	Name of Industrial Estate	Electricity bill/Reference No. or Consumer No. of Account No. or Meter No.
(1)	(2)	(3)	(4)	(5)	(6)
11.	LESCO	Fine Fibers	0300701900191	Sunder Industrial Estate	12041200

(Qadeerullah)

Secretary IR-ST&FE

(Law, Procedure & Exemptions)

Copy to:

1. The Chief Commissioner, Corporate Regional Tax Office, Lahore, with the request to coordinate with LESCO Authorities regarding implementation of aforesaid amendments in the General Order for the respective registered person.
2. M/s Fine Fibers, Lahore.
3. M/s Lahore Electric Supply Company (LESCO), 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)