

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

C.No.15(9)ST-LP&E/ZR/2018-61346-11

Islamabad the 3rd May, 2019.

SALES TAX GENERAL ORDER NO. 72 OF 2019.

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

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. 03/2019 dated 08.01.2019 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 No. 03/2019 dated 08.01.2019) 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 Pakistan State Oil	3,269 Litres	NTN 0711554-7	Furnace Oil
2.	M/s Pakistan State Oil	7,868 Litres	NTN 0711554-7	Diesel Oil
3.	M/s Masoodia	140 M.Tons	NTN 4004433-6	Coal
4.	M/s World Traders	81.55 M. Tons	NTN 3082653-5	Coal

31/-
(Qadeerullah)

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

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1. 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.
2. M/s Pakistan State Oil, M/s Masoodia and M/s World Traders are allowed to supply zero-rated Furnace Oil, Diesel Oil and Coal as per quantity mentioned in Column (3) in the Table above.
3. M/s E-Vision Manufacturing Limited, Lahore.
- ✓ 4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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