

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

C.No.15(5)ST-LP&E/ZR/2017-62851-R

Islamabad the 6th May, 2019.

SALES TAX GENERAL ORDER NO. 76 OF 2019.

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

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 and Diesel Oil falling under HS Code 2710.1931 of the First Schedule to the Customs Act, 1969, supplied by the Registered Persons mentioned in the column (2), to **M/s Gadoon Textile Mills bearing STRN 0506551100291**, 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:-

- (a) Monthly zero-rated supply of Furnace Oil and Diesel Oil shall not exceed the quantity mentioned in Column (3).
- (b) The Furnace Oil and Diesel Oil shall only be consumed in the manufacture of goods specified in Notification No. SRO 1125(I)/2011 dated 31.12.2011.
- (c) The Boilers and Generators for which Furnace Oil and Diesel Oil 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 Attock Petroleum	133.5 M.Tons	NTN 0944544-7	Furnace Oil
2.	M/s Hascol Petroleum	100 M.Tons	NTN 1496632-8	Furnace Oil
3.	M/s Pakistan State Oil	100 M.Tons	NTN 0711554-7	Furnace Oil
4.	M/s Shell Pakistan	100 M. Tons	NTN 0804143-1	Furnace Oil
5.	M/s Byco Petroleum Pakistan Ltd	100 M.Tons	NTN 0815616-6	Furnace Oil
6.	M/s Total Parco Pakistan Ltd	100 M.Tons	NTN 1253454-4	Furnace Oil
7.	M/s Attock Petroleum	1,500 Litres	NTN 0944544-7	Diesel Oil
8.	M/s Hascol Petroleum	1,500 Litres	NTN 1496632-8	Diesel Oil
9.	M/s Pakistan State Oil	1,500 Litres	NTN 0711554-7	Diesel Oil
10.	M/s Shell Pakistan	1,500 Litres	NTN 0804143-1	Diesel Oil
11.	M/s Byco Petroleum Pakistan Ltd	1,500 Litres	NTN 0815616-6	Diesel Oil
12.	M/s Total Parco Pakistan Ltd	1,000 Litres	NTN 1253454-4	Diesel Oil

(Qadeerullah)

Secretary IR-ST&FE

(Law, Procedure & Exemptions)

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1. The Chief Commissioner IR, RTO, Peshawar to monitor purchase and consumption of Furnace Oil and Diesel Oil 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 Attock Petroleum, M/s Hascol Petroleum, M/s Pakistan State Oil, M/s Shell Pakistan, M/s Byco Petroleum Pakistan Ltd and M/s Total Parco Pakistan Limited 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 Gadoon Textile Mills.
- ✓ 4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

Secretary IR-ST&FE

(Law, Procedure & Exemptions)