

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

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C. No. 5/4-STB/2018

Islamabad, 16<sup>th</sup> April, 2022

**Sales Tax General Order No. 14 of 2022**

**Subject: Quota for Import of Raw Materials for Industrial Units Located in Erstwhile FATA/PATA**

Import of plant and machinery and inputs by industrial undertakings located in erstwhile FATA/ PATA are exempt under S. No. 151 of Table-1 of Sixth Schedule to the Sales Tax Act, 1990 till 30<sup>th</sup> day of June, 2023. To prevent misuse of said exemption, a number of significant amendments have been introduced in the Sales Tax Act, 1990 including section 40D and S. No. 74 of Table-1 of the Eighth Schedule to the Sales Tax Act, 1990. Different administrative measures are also being taken by FBR including escort of containers from Azakhail Dryport to the location of the concerned unit.

2. In order to ensure further transparency and prevent leakage of revenue, it has been decided that industrial units located in erstwhile FATA/PATA shall be allocated import quota of raw materials as determined by Directorate General IOCO-IR in consultation with the RTO, Peshawar on the basis of installed capacity of these units. The annual import quota as per the attached Annex-A shall be apportioned equally in 12 equal parts on monthly basis and that shall be duly entered in the WeBOC against each manufacturer/ industrial unit. After each updation, the balance available quota for the remaining year shall also be clearly mentioned.

3. This STGO shall come into effect immediately until further orders.

  
(Mukhtiar Ahmad Shar)  
Secretary (ST&FE-Budget)

CC:

- (i) SA to Member (IR-Operations), FBR, Islamabad
- (ii) Member (IT), FBR, Islamabad
- (iii) DG IOCO-IR, FBR, Islamabad
- (iv) Director (Reforms and Automation-Customs), Custom House, Karachi for necessary entry in the WeBOC and creation of software patch/key for DG IOCO-IR.
- (v) Webmaster FBR (HQ), Islamabad for uploading

## Annexure "A": Steel Sector

S. No	Name	NTN	STRN	Description of Raw materials	HS Code	Production Capacity determined by IOCO (in MT)	Qouta Allowed by IOCO (In MT)	Actual Production of latest three tax year (July to December) (in MT)			Quantity of raw materials imported of latest three tax year (July to December) (in MT)		
								2019	2020	2021	2019	2020	2021
1	Swat Punjab Steel & Bending Press	8787349	3277876219735	-Color coated Steel Coils Prime Quality - Prime Quality Galvume Steel Coils	7210.7090 7210.6190	Un-determined due to Production being carried out on power from generator	Not Allowed Production being carried out on power from generator	---	---	---	---	---	471.830
2	Mansha Steel Mills	6959472	3277876195561	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remelttable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	Un-determined because unit was Non-Operational	Not Allowed because unit was Non-Operational	---	---	---	---	6737.06	12,743.39
3	Tameer Steel Zone	5040270	3277876185970	-Color coated Steel Coils Prime Quality - Prime Quality Galvume Steel Coils	7210.7090 7210.6190	Un-determined because unit was Non-Operational/ expansion by installing additional Machinery.	Not Allowed because unit was Non-Operational / expansion by installing additional Machinery	---	---	---	---	1137.64	
4	Gul Shahzada Steel Mills	7184329	3277876187152	-Iron & Steel GI Pressed Bundle Scrap	7204.3000 7204.4100	31,200 (Billets)	Did not declared by the IOCO	---	---	14,608.67	---	13,808.25	23542.79

Annexure "A": Steel Sector

S. No	Name	NTN	STRN	Description of Raw materials	HS Code	Production Capacity determined by IOCO (in MT)	Qouta Allowed by IOCO (In MT)	Actual Production of latest three tax year (July to December) (in MT)			Quantity of raw materials imported of latest three tax year (July to December) (in MT)		
								2019	2020	2021	2019	2020	2021
				-Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7020.3000 7204.4990 7204.4920		due to declaration of steel bar in ST Return whereas it has no Re- Rolling Facility						
5	Allied Steel Industry	8758806	3277876212945	-Color coated Steel Coils Prime Quality - Prime Quality Galvume Steel Coils	7210.7090 7210.6190	Un-determined because unit was Non- Operational	Not Allowed because unit was Non- Operational	----	---	---	---	---	72.368
6	international Pipe Tube & Steel Re-Rolling Industry	5553140	3277876164727	-Prime Hot Rolled steel Sheet - Prime Quality PPGI Embossed Steel Sheet - Prime Cold Rolled Sheets - Prime Hot Rolled Sheets - Prime Hot Rolled steel strips -Prime Hot	7208.3990 7210.7090 7209.1790 7209.1690 7208.3790 7208.3890	41,938	25,109	----	1,2009.51	14,988.77	-	11,923.07	16,293.76

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S. No	Name	NTN	STRN	Description of Raw materials	HS Code	Production Capacity determined by IOCO (in MT)	Quota Allowed by IOCO (In MT)	Actual Production of latest three tax year (July to December) (in MT)			Quantity of raw materials imported of latest three tax year (July to December) (in MT)			
								2019	2020	2021	2019	2020	2021	
				Dipped Galvanized steel sheet - Prime Hot Rolled Alloy Steel - Prime Hot Rolled sheet -Prime Galvulme Steel Sheet - Color coated Steel Coils Prime Quality - Prime Quality Galvume Steel Coils	7210.4990 7225.3000 7225.300 7210.6190 7210.7090 7210.6190									
7	Taj Re-Rolling & Steel Mills	4377168	3277876177369	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	30,771	23,902	10,802.81	13,630.82	12595.40	3,020.37	14,086.93	25,932.08	
8	Torkham	4934852	3277876231886	-Color coated	7210.7090	Un-determined	Not Allowed because	----	----	352.625	----	----	2670.82	



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								2019	2020	2021	2019	2020	2021
	Industries			Steel Coils Prime Quality - Prime Quality Galvume Steel Coils	7210.6190	due to suspicious electricity consumption	unit was Non- Operational						
9	Gul Rang Steel Industries (Pvt) Ltd	5208257	3277876158607	-Color coated Steel Coils Prime Quality - Prime Quality Galvume Steel Coils	7210.7090 7210.6190	16,271.42	Not allowed by the IOCO due to suspicious electricity consumption.	----	---	2606.726	652.18	2342.85	6421.052
10	Swat Steel (Pvt) Ltd	4794999	Nil	Nil	Nil	Un-determined due to the no availability of plant and machinery.	Not Allowed due to the no availability of plant and machinery	Nil	Nil	Nil	Nil	Nil	Nil
11	Punjab Steel Works	6927300	3277876192742	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	Un-determined because unit was Non-Operational/ closed.	Not Allowed because unit was Non-Operational / closed.	----	---	---	---	6834.64	1.74

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S. No	Name	NTN	STRN	Description of Raw materials	HS Code	Production Capacity determined by IOCO (in MT)	Qouta Allowed by IOCO (In MT)	Actual Production of latest three tax year (July to December) (in MT)			Quantity of raw materials imported of latest three tax year (July to December) (in MT)		
								2019	2020	2021	2019	2020	2021
12	Berg light Engineering	5220237	3277876175005	-Color coated Steel Coils Prime Quality - Prime Quality Galvume Steel Coils	7210.7090 7210.6190	Un-determined due to suspicious electricity consumption.	Not Allowed due to suspicious electricity consumption.	---	---	1373.716	---	884.16	3,927.45
13	MZ Foundry	6295211		-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	Un-determined because unit was Non-Operational/ closed and STRN suspended.	Not Allowed because unit was Non-Operational / closed and STRN suspended.	Nil	Nil	Nil	Nil	22,482.23	6,373.97
14	Dargai Steel Furnace	8900707	3277876168792	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	Un-determined because unit was Non-Operational and temporarily closed	Not Allowed because unit was Non-Operational and temporarily closed.	---	---	3950.00	---	4,138.57	4,70.79
15	Sanan Steel	8267652	3277876218853	-Secondary	7225.9900	Un-determined	Not Allowed	---	---	782.00	---	---	306.14

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								2019	2020	2021	2019	2020	2021
	Industry			Quality HDG Alloy Steel Sheet - Prime Quality PPGI Embossed Steel Sheet -Prime Galvulme Steel Sheet -Pre Painted Steel Coils	7210.7090  7210.6190 2210.090	due suspicious electricity consumption.	to due to suspicious electricity consumption.						
16	SB Steel Metal & Pipe Mills	8203845	3277876199939	-Prime Hot Rolled steel Sheet - Prime Quality PPGI Embossed Steel Sheet - Prime Cold Rolled Sheets - Prime Hot Rolled Sheets -- Prime Hot Rolled steel strips -Prime Hot Dipped Galvanized	7208.3990 7210.7090 7209.1790 7209.1690 7208.3790 7208.3890 7210.4990	20,449	Did not declared by the IOCO due to suspicious electricity consumption.	---	---	11264.37	---	3,843.23	24152.14



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								2019	2020	2021	2019	2020	2021	
				steel sheet - Prime Hot Rolled Alloy Steel - Prime Hot Rolle sheet -Prime Galvulme Steel Sheet	7225.3000 7225.300 7210.6190									
17	Ihtisham Steel Mills (Pvt) Ltd	6658660	3277876190914	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	Un-determined because unit was Non-Operational/ closed	Not Allowed because unit was Non-Operational / closed	---	---	2914.00		9,275.98	---	
18	Afridi Steel Mills (Pvt) Ltd	5125715	3277876176022	Iron & Steel Re-Rollable Scrap	7204	14,976	Not Allowed. Due to Finished good being Steel Billet	---	---	5,231	292.16	15,056.34	---	
19	Malakand Engineering (Pvt) Ltd	A092221	3277876232490	Cold Rolled Stainless Steel coils (Secondary coils)	7219	1,400.755	On the basis of IOCO assessment for 7 months, the total production	---	---	449.66	---	---	---	



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S. No	Name	NTN	STRN	Description of Raw materials	HS Code	Production Capacity determined by IOCO (in MT)	Quota Allowed by IOCO (In MT)	Actual Production of latest three tax year (July to December) (in MT)			Quantity of raw materials imported of latest three tax year (July to December) (in MT)			
								2019	2020	2021	2019	2020	2021	
							capacity for the year work out to be 940.40							
20	Madeena Foundry	8927897	3277876192983	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	26,208	Allowed as determined by IOCO  26,208	---	---	12,249.60	---	11,508.36	7,325.17	
21	Sher Steel Furnace	403895	3277876177431	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	22,297 (Steel Bars)	Based on the last year import/ purchases of raw materials as per IOCO report at 19,932.11	---	---	8,346.75	---	---	---	
22	Malakand Steel Mills	7977141	3277876162602	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco	7204.3000 7204.4100	26,208 (Billet) 27,456(Steel Bar)	14,934	---	---	---	5,570.02	16847.46	9101.89	

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S. No	Name	NTN	STRN	Description of Raw materials	HS Code	Production Capacity determined by IOCO (in MT)	Qouta Allowed by IOCO (In MT)	Actual Production of latest three tax year (July to December) (in MT)			Quantity of raw materials imported of latest three tax year (July to December) (in MT)			
								2019	2020	2021	2019	2020	2021	
				Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7020.3000 7204.4990 7204.4920									
23	Yar Steel Mills	7324838	3277876205303	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	23,362 (Steel Bar)	16,878	---	---	8,215.71	---	9,963.31	7,000	
24	MK Steel Mills	6339729	3277876174536	-Iron & Steel GI Pressed Bundle Scrap -Ferro Silco Manganese -Iron and steel Remeltable Scrap -Auto Parts Scrap	7204.3000 7204.4100 7020.3000 7204.4990 7204.4920	29,203 (Steel Bar)	16,239	---	---	9,046.98	---	---	---	

## STATEMENT SHOWING INFORMATION REGARDING GHEE/COOKING OIL SECTOR OF ERSTWHILE FATA/PATA.

Sr. No.	Name	NTN	STRN	Description of Raw Material	Hs Code	Annual Production Capacity Determined By The IOCO	Quota Allowed By The IOCO	Quantity of Raw Material Required	Quantity in M.Ton					
									Actual Production of latest three tax years (July to December)			Quantity of Raw material imported in last three tax years (July to December)		
									2019	2020	2021	2019	2020	2021
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)		
1	Gul Shahzada Enterprises (PVT) LTD	2552614-6	3277876179755	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	37,440	21,139		11,061.27	10,973.16	12,944.25	12,733.282 & 619.471	11,739.831 & 628.989	12400.300 & 622.935
2	Lal Ghee And Oil Mills (PVT) LTD	2142489-6	3277876182341	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	37,440	35,289		9,190.52	10,641.60	13,649.01	11,233.000 & 882.168	13643.178 & 1440.968	19503.396 & 755.993
3	Wasim Sharif Industries (PVT) LTD	2577486-7	0703040500191	RBD Palm Oil/olein, Seeds & Tin Plate	1511.9020 & 1201.1000 & 7210.1210	28,080	21,495		9,351.54	10,339.56	15,121.54	7750.000 & 211.842	10499.059 & 308.936	11505.604 & 4574.000 Seed & 413.839 TP
4	Taj Vegetable Oil Processing Unit (PVT) LTD	2215953-3	3277876177387	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	41,184	19,055		16,223.37	5,664.27	16,962.82	10499.880 & 321.087	0.6 Vitamin Blend	13998.944 & 790.851 TP
5	United Ghee Industries (PVT) LTD	1082727-7	3277876159075	RBD Palm Oil/olein, Coal & Tin Plate	1511.9020 & 7210.1210	28,080	IOCO Reported that this unit is showing production capacity more than its Installed Capacity with recommendation that RTO may look into it.		4,623.30	17,840.16	28,714.17	10745.948 & 336.033	23487.985 & 4500.000 Coal & 339.916 TP	17468.36



6	Mardan Industries (PVT) LTD	0009797-7	3277876170306	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	46,800	IOCO Reported that this unit is showing production capacity more than its Installed Capacity with recommendation that RTO may look into it.		18,712.00	36,244.00	22,074.00	22,086.563 & 2609.981	41780.472 & 1131.110	21003.934 & 753.095 TP
7	Bara Ghee Mills (PVT) LTD	2231631-7	3277876161826	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	18,720	IOCO Reported that this unit is showing production capacity more than its Installed Capacity with recommendation that RTO may look into it.		3,197.23	10,566.40	7,872.02	4983.000 & 205.681	11989.868 & 312.575	8124.864 & 275.013
8	AL Mubeen Oil Extraction & Ghee Industries (PVT) LTD	6631732-1	3277876186333	RBD Palm Oil/olein, seeds, Tin Plate & others	1511.9020 & 7210.1210 & 1205.1000	46,800	As directed by the IOCO, the production reported by the unit for 9 months is 11,493 M.Ton, which comes out at 15,324 M.Ton for the year.		-	2,996.00	6,000.00	0	2500.000 RBD & 1001.100 Others	7999.901 & 174.100 TP & 2747.000 Rape Seed
9	Green Pak Oil Ghee & Allied Industry (Pvt) Ltd	4948473-8	3277876244864	RBD Palm Oil/olein & others, Tin Plate	3823.1920 & 7210.1210	Not determined	Not mentioned	Non-operational during period mentioned above, as the unit was newly established and got STRN on 05.10.2021				0	0	462.38 others & 167.640 TP
10	Brother Oil Ghee Mills	4722597-5	3277876249900	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	Not determined	Not mentioned	Non-operational during period mentioned above, as the unit was newly established and got STRN on 24.11.2021				0	0	0
11	Swat Oil & Ghee Mills (Pvt) Ltd	4971521-7	3277876242896	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	Not determined	Not mentioned	Non-operational during period mentioned above, as the unit was newly established and got STRN on 14.09.2021				0	0	0



6	Mardan Industries (PVT) LTD	0009797-7	3277876170306	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	46,800	IOCO Reported that this unit is showing production capacity more than its Installed Capacity with recommendation that RTO may look into it.		18,712.00	36,244.00	22,074.00	22,086.563 & 2609.981	41780.472 & 1131.110	21003.934 & 753.095 TP
7	Bara Ghee Mills (PVT) LTD	2231631-7	3277876161826	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	18,720	IOCO Reported that this unit is showing production capacity more than its Installed Capacity with recommendation that RTO may look into it.		3,197.23	10,566.40	7,872.02	4983.000 & 205.681	11989.868 & 312.575	8124.864 & 275.013
8	AL Mubeen Oil Extraction & Ghee Industries (PVT) LTD	6631732-1	3277876186333	RBD Palm Oil/olein, seeds, Tin Plate & others	1511.9020 & 7210.1210 & 1205.1000	46,800	As directed by the IOCO, the production reported by the unit for 9 months is 11,493 M.Ton, which comes out at 15,324 M.Ton for the year.		-	2,996.00	6,000.00	0	2500.000 RBD & 1001.100 Others	7999.901 & 174.100 TP & 2747.000 Rape Seed
9	Green Pak Oil Ghee & Allied Industry (Pvt) Ltd	4948473-8	3277876244864	RBD Palm Oil/olein & others, Tin Plate	3823.1920 & 7210.1210	Not determined	Not mentioned	Non-operational during period mentioned above, as the unit was newly established and got STRN on 05.10.2021				0	0	462.38 others & 167.640 TP
10	Brother Oil Ghee Mills	4722597-5	3277876249900	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	Not determined	Not mentioned	Non-operational during period mentioned above, as the unit was newly established and got STRN on 24.11.2021				0	0	0
11	Swat Oil & Ghee Mills (Pvt) Ltd	4971521-7	3277876242896	RBD Palm Oil/olein, Tin Plate	1511.9020 & 7210.1210	Not determined	Not mentioned	Non-operational during period mentioned above, as the unit was newly established and got STRN on 14.09.2021				0	0	0

**Annexure - C**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			(10)		
								2019	2020	2021	2019	2020	2021
1	Swat Plastic Industries	5808865		As reported by IOCO, no raw material has been imported by the taxpayer due to which production capacity could not be determined.			Not allowed due to the reason mentioned in column 5.	0	0	0	0	0	0
2	Maqbool Plastic Industry	6427692	3277876176465	Polypropylene	3902.1000 3902.3000	343.2	IOCO reported that the unit is consuming 0.105 units of electricity for production of one Kg of finished goods. Production activity at this ratio of electricity is not possible. It is, therefore, inferred that the unit is not manufacturing goods rather selling the tax exempted raw materials.	0	0	0	0	0	221.25
3	Mustafa Plastic Packages Industries	4537371	3277876223153	Polypropylene	3902.1000 3902.3000	263.64	IOCO reported that the unit is consuming 0.062 units of electricity for production of one Kg of finished goods. Production activity at this ratio of electricity is not possible. It is, therefore, inferred that the unit is not manufacturing goods rather selling the tax exempted raw materials.	0	0	0	0	0	0
4	Apallo Plastic and Chemicals (pvt) limited	6977101	3277876196793	Polypropylene HDPE LLDPE	3902.1000 3901.2000 3901.1000		As reported by IOCO, production capacity of the unit cannot be determined due to use of generator.	0	0	0	0	0	223.751

5	Dargai Polymer (Pvt) Limited	7361580	3277876159360	Polypropylene HDPE LLDPE	3902.1000 3901.2000 3901.1000	As reported by IOCO, production capacity of the unit cannot be determined due to use of generator.	Not allowed due to the reason mentioned in column 7.	0	0	0	0	1145.25	5182.87
6	Taj Packages Company (pvt) limited	4046089	3277876176221	Polypropylene	3902.1000 3902.3000	593.112	As reported by IOCO, production capacity of the unit cannot be determined due to use of generator.	0	0	0	1468.83	424	396.751
7	Agor Enterprises	A271049		PVC Resin Polypropylene PP Injection	3904.1090 3902.1000 3902.1000	Due to non-availability of raw material, non-installation of electricity and non-operational factory, production capacity could not be determined.	Not allowed due to the reason mentioned in column 7.	0	0	0			
8	Abdullah Global Enterprises	A270992		As reported by IOCO, no raw material has been imported by the taxpayer due to which production capacity could not be determined.	-	Not allowed due to the reason mentioned in column 5.	Not allowed due to the reason mentioned in column 5.	0	0	0	0	0	0
9	Aitimid Polymar Pipe Factory	A325181	3277876238587	As reported by IOCO, no raw material has been imported by the taxpayer due to which production capacity could not be determined.	-	Not allowed due to the reason mentioned in column 5.	Not allowed due to the reason mentioned in column 5.	0	0	0	0	0	0
10	Al-Falah HD Pipe	8075059	3277876232519	As reported by IOCO, no raw material has been imported by the taxpayer due to which production capacity could not be determined.		Not allowed due to the reason mentioned in column 5.	Not allowed due to the reason mentioned in column 5.	0	0	0	0	0	0



11	Brilliant Plastic Manufacturer	4112918	3277876219813	As reported by IOCO, the taxpayer has availed exemption of sales/income tax on import of raw material prior to August, 2018, however, the taxpayer has failed to share information with the team due to which production capacity could not be determined. Moreover, the taxpayer has not imported goods during previous three tax years.	-	Not allowed due to the reason mentioned in column 5.	Not allowed due to the reason mentioned in column 5.	0	0	0	0	0	0
12	Fine Plastic Factory	3922795	3277876190943	As reported by IOCO, no raw material has been imported by the taxpayer so far due to which production capacity could not be determined.	-	Not allowed due to the reason mentioned in column 5.	Not allowed due to the reason mentioned in column 5.	0	0	0	0	0	0
13	H.K.Plastic Industry	8002845	3277876226998	As reported by IOCO, no raw material has been imported by the taxpayer due to which production capacity could not be determined.	-	Not allowed due to the reason mentioned in column 5.	Not allowed due to the reason mentioned in column 5.	0	0	0	0	0	0



14	Khyber Polymers	4880996	3277876221158	As reported by IOCO, no raw material has been imported by the taxpayer due to which production capacity could not be determined.	-	Not allowed due to the reason mentioned in column 5.	Not allowed due to the reason mentioned in column 5.	0	0	0	0	0	0
15	Moon Plastic Corporation	A299327	3277876250919	As reported by IOCO, no raw material has been imported by the taxpayer due to which production capacity could not be determined.	-	Not allowed due to the reason mentioned in column 5.	Not allowed due to the reason mentioned in column 5.	0	0	0	0	0	0
16	Silver Line Pipe Industries	7170459	3277876160188	Polypropylene PVC Resin & RA140E	3902.1000 3204.1090	Production cannot be determined due to use of generator.	Not allowed due to the reason mentioned in column 7.	0	0	1,568.509	0	0	888
17	Azhar Plastic Industry	A225148	3277876230588	LLDP/HDPE/PP	3901.1000	Due to non-availability of raw material, production capacity could not be determined.	Not allowed due to the reason mentioned in column 7.	0	0	79.09	0	0	0

## Annex-E

Sr. No	Name	NTN	STRN	Discription of Raw Material	HS Code	Annual Installed Capacity	Quantity of Raw Material Required	Actual Production Latest three tax years(July to December) (units)			Quantity of Raw Materal Imported in last three tax Year (July to December)		
								(1)	(2)	(3)	(4)	(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			(10)		
								2019	2020	2021	2019	2020	2021
01	Lawari International Pharmaceutical Manufacturer	7132230-0	3277876114830	(list attached)		153,313	65,169 Kgs	N/A	1063201	1305401	N/A	39225	26180

**REPORT IN RESPECT OF TEXTILE SECTOR**

**ANNEXURE-D**

S.NO.	NAME	NTN	STRN	DESCRIPTION OF RAW MATERIAL	HS CODE	INSTALLED PRODUCTION CAPACITY DETERMINED BY IOCO (IN KGs PER ANUM)	QUOTA ALLOWED BY IOCO	ACTUAL PRODUCTION OF LASTEST THREE TAX YEARS (JULY TO DECEMBER) IN KGs			QUANTITY OF RAW MATERIAL IMPORTED IN LAST THREE TAX YEARS (JULY TO DECEMBER) IN KGs		
								2019	2020	2021	2019	2020	2021
1	AFRIDI SILK FACTORY	2196167	3277876220115	VISCOSE FILAMENT YARN	5403.3100	32,198	Quota not allowed due to 1) Unit is manufacturer of greige fabrics but doesnot have the facility of dying/ printing. 2) Declared production of the unit is higher than installed capacity.	No production	No production	128,483	No Imports	No Imports	57,721
2	HASSAN SILK FACTORY	6469555	3277876246142	VISCOSE FILAMENT YARN	5403.3100	41,932	Quota not allowed due to 1) Unit is manufacturer of greige fabrics but doesnot have the facility of dying/ printing. 2) Declared production of the unit is higher than installed capacity.	No production	No production	71,502	No Imports	No Imports	No Imports
3	HUSSAIN SILK FACTORY	4915979	3277876242230	VISCOSE FILAMENT YARN	5403.3100	37,440	Quota not allowed due to 1) Unit is manufacturer of greige fabrics but doesnot have the facility of dying/ printing. 2) Declared production of the unit is higher than installed capacity.	No production	No production	69,804	No Imports	No Imports	No Imports
4	MUSA SILK FACTORY	6469566	3277876241363	VISCOSE FILAMENT YARN	5403.3100	56,908	Quota not allowed due to 1) Unit is manufacturer of greige fabrics but doesnot have the facility of dying/ printing. 2) Declared production of the unit is higher than installed capacity.	No production	No production	74,216	No Imports	No Imports	54,402
5	MUSLIM SILK FACTORY	4915891	3277876242109	VISCOSE FILAMENT YARN	5403.3100	35,942	Quota not allowed due to 1) Unit is manufacturer of greige fabrics but doesnot have the facility of dying/ printing. 2) Declared production of the unit is higher than installed capacity.	No production	No production	46,208	No Imports	No Imports	No Imports

	SAIF SILK FACTORY	4971134	3277876243092	VISCOSE FILAMENT YARN	5403.3100	30,700	Quota not allowed due to 1) Unit is manufacturer of greige fabrics but doesnot have the facility of dying/ printing. 2) Declared production of the unit is higher than installed capacity.	No production	No production	39,665	No Imports	No Imports	11,321
7	MARDAN SILK FACTORY	2127480	3277876248412	VISCOSE FILAMENT YARN	5403.31	53,913	Quota not allowed due to 1) Unit is manufacturer of greige fabrics but doesnot have the facility of dying/ printing. 2) Declared production of the unit is higher than installed capacity.	No production	No production	27,872	No Imports	No Imports	No Imports
8	NIAZI SILK FACTORY	3607759	3277876209252	VISCOSE FILAMENT YARN	5403.3100	30,700	Quota not allowed due to 1) Unit is manufacturer of greige fabrics but doesnot have the facility of dying/ printing. 2) Declared production of the unit is higher than installed capacity.	No production	32,484	-	No Imports	No Imports	40,727



**REPORT IN RESPECT OF AUDIT-4/E & C -13**

**ANNEXURE-E**

Sr No.	Name	NTN	STRN	Discription of Raw Material	HS Code	Annual Installed Capacity	Quantity of Raw Material Required	Actual Production of latest three tax Years (July to December)- (MT)			Quantity of Raw Material Imported in last three tax years (July to December) (MT)		
								2019	2020	2021	2019	2020	2021
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	M/s Al-Mehmood Foods (Pvt) Ltd	8397993-3	32778762 12354	PRINTING INK & CASSIA WHOLE	3215.1190 & 0906.1900	Not deterrmin ed	Not deterrmin ed	Nil	Nil	Nil	Nil	Nil	10,000 Kg & 37,000 Kg
2	M/s Allied Batteries (Pvt) Ltd	0000144-9	50185060 0146	No Import	Nil	Not deterrmin ed	Not deterrmin ed	NIL	Nil	Nil	Nil	Nil	Nil

Note: (1) The Survey team reported in respect of M/s Al-Mehmood Foods (Pvt) Ltd, that "the unit seized manufacturing activities and wound up the unit therefore, the production capacity cannot be determined."

(2) The Survey team reported in respect of M/s Allied Batteries (Pvt) Ltd that "the unit is not located in ex-FATA/PATA, therefore, the production capacity cannot be determined."

## Annexure - E

Sr. No.	Name	NTN	STRN	Description of Raw Material	Hs Code	Annual Installed Capacity Determined by IOCO (MT)	Quota Allowed by IOCO	Actual Production of latest three tax years (July to December) - MT			Quantity of Raw material imported in last three tax yers (July to December) - MT		
								(1)	(2)	(3)	(4)	(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			(10)		
								2019	2020	2021	2019	2020	2021
1	Kam Foods Industry (Pvt) Ltd	8375267	3277876221565	Black Paper Cassia Whole Small Cardamom Black Tea Green Tea	0904.1110 0906.1100 0908.3120 0902.4020 0902.2000	1347.84	As reported by IOCO, production capacity of the unit cannot be determined due to use of generator.	0	0	0	0	0	0