

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue (Operations)

C.No.01/POS/IR/2021/ 131520-R

Islamabad, the 4th June, 2022

Sales Tax General Order No. 18 of 2022

Subject: Tier-1 Retailers - Integration with FBR's POS System


The Finance Act, 2019 added sub-section (6) to section 8B of the Sales Tax Act, 1990 ("the STA, 1990") whereby a Tier-1 Retailer "(T-1R)" who did not integrate its retail outlet in the manner prescribed under sub-section (9A) of section 3 of the STA, 1990 during a tax period, its adjustable tax for that period would be reduced by 15%. The figure of 15% has been substituted by 60% vide Finance Act, 2021.

2. In order to operationalize this important provision of law, a system-based approach has been adopted whereby all T-IRs who are liable to integrate but have not yet integrated, with effect from July-2021 (Sales Tax Returns filed in August, 2021) are to be dealt with as per the procedure laid down in STGO No. 1 of 2022 issued on 3rd August 2021.

3. Vide the instant Sales Tax General Order, a list of 113 identified T-IRs has been placed on FBR's web portal at www.fbr.gov.pk allowing them to integrate with FBR's system by 10th of June, 2022 and the procedure of exclusion from this list of 113 identified T-IRs shall apply as laid down in STGO 17 of 2022 dated 13.05.2022.

4. Upon filing of Sales Tax Return for the month of May, 2022 for all hereby notified T-IRs not having yet integrated, their input tax claim would be disallowed as above, without any further notice or proceedings, creating tax demand by the same amount.

Enclosed: List of 113 integrable Tier-1 Retailers


Muhammad Bilal
Secretary (POS-South)

Circulation: -

- i. SA to Chairman, FBR
- ii. SA to Member (IR-Operations), FBR
- iii. Member (IT)
- iv. Chief Commissioners LTOs, CTOs, MTO, RTOs
- v. CEO, PRAL, Islamabad
- vi. Pakistan Tax Bar Association (PTBA)
- vii. Webmaster, FBR (FIQ) for uploading

List of Integrable T-1Rs - STGO 18 of 2022

S. No.	Tax Office Name	STRN	NTN	Name of the Business Owner	Business Name
1	RTO GUJRANWALA	3277876270859	2330939	RANA AKBAR ALI	HAKAM SWEETS & BAKERS
2	RTO GUJRANWALA	3277876267804	6515445	MUHAMMAD UMAIR ASLAM	TRENDY ROBS, HAFIZABAD
3	RTO GUJRANWALA	3277876216854	4270203-8	RIAZAT ALI	AL-KHALEEJ TILAE SANITARY STORE
4	RTO RAWALPINDI	3277876157810	8964466-7	ARSLAN ARSHAD	M/S YAHYA TRADERS
5	RTO RAWALPINDI	3277876129192	7319087-8	KASHIF NASEER	M/S K.N. TRADING
6	RTO RAWALPINDI	3277876258870	0661190-7	AQEEL AHMED ROSHAN	SUZUKI WASEEM AUTOS
7	RTO RAWALPINDI	3277876230270	4882672-1	MASOOD AHMED	ITEHAD AGRO SERVICES
8	RTO-I, KARACHI	3277876271631	3412269	NAEEM QADIR	M/S WELCOME TRADERS
9	RTO-I, KARACHI	3277876273018	7959119	WASIM	M/S NADEEM BAKERS
10	RTO-I, KARACHI	3277876185734	8992888	MATEEN AHMED	MATEEN TRADING CO.
11	RTO-I, KARACHI	3277876140279	7443225	IMRAN ALI	M. JAWWAD CERAMICS
12	RTO-I, KARACHI	3277876259189	5482948	SYED MUHAMMAD NABI	SUBHAN STORE
13	RTO-I, KARACHI	3277876269659	8994245	SANGITA BAI	7-ELEVEN SUPER MART & PHARMACY
14	RTO-I, KARACHI	3277876270102	1197001	AMIN RAZZAQ	U.K CHOTANI
15	RTO-I, KARACHI	3277876235881	A323306	SAKINA TAHIR	WINGLASS
16	RTO-I, KARACHI	3277876270109	4275295	MUHAMMAD FERAZ IFTIKHAR	PIN IT
17	RTO-I, KARACHI	3277876262633	1727533	SOHAIL ABDUL GHAFFAR	M/S LIBERTY JEWELLERS
18	RTO-I, KARACHI	3277876272303	5204551-4	ANUSHAY MAZHAR	PERCEPTIONS
19	RTO-I, KARACHI	3277876268912	519513	MUHAMMAD JAFFAR	BRIGHT ELECTRONICS
20	RTO-I, KARACHI	3277876268978	5394107	MUHAMMAD ASHFAQ SODAH	MOBILE SPOT
21	RTO-I, KARACHI	3277876268981	7184796	MUHAMMAD AQEEL	A.S ELECTRONICS
22	RTO ABBOTTABAD	3277876262800	7599518-8	AOP	M/S ONE STOP CASH AND CARRY
23	RTO ABBOTTABAD	3277876262795	7118187-6	MR. YASIR ZAMAN	M/S JAPAN SANITARY STORE
24	RTO ISLAMABAD	3277876173396	6273452-2	BULL STEAK HOUSE	BULL STEAK HOUSE
25	RTO ISLAMABAD	3277876211890	8189609-5	GLORY FOODS	GLORY FOODS
26	RTO ISLAMABAD	3277876268940	7257353-5	ZEESHAN AHMED	GRACE FABRICS
27	RTO ISLAMABAD	3277876268941	3088806-9	RASHID MEHMOOD	TAYYAB SWEET AND BAKERS
28	RTO ISLAMABAD	3277876268943	3022328-8	NIAZ ALI	TAYYAB SWEET AND BAKERS
29	CTO ISLAMABAD	3277876204183	8218686-3	MR. ZONGLEI NIU	ORIENTAL CITY HOME INTERNATIONAL HOTEL (SMC-PVT) LIMITED
30	RTO QUETTA		5434548-6	HABIB ULLAH	CLASSIC SOFA CENTRE
31	RTO QUETTA		5130174-3	HAFIZ ABDUL RASHEED	AL NASEEB DRY FRUIT & SHOPPING CENTER
32	RTO SUKKUR	3277876264568	5474504-2	MUHAMMAD SIDDIQUE	FAMOUS FOOTWEAR
33	RTO SUKKUR	3277876268759	1152330-1	MAHESH JOT	YELLOW GREEN BAKERS SWEETS
34	RTO MULTAN	3277876169224	1024855	SYED QAMAR ABBAS NAQVI	ABBAS ELECTRONICS
35	RTO MULTAN	3277876208977	8391798	MOHAMMAD JAMEEL	JAMEEL ELECTRONICS
36	RTO MULTAN	3277876177701	2268371	MUHAMMAD JAVAID IQBAL	FAROOQ E AZAM ELECTRONICS KABI
37	RTO MULTAN	3277876174453	3191632	ARIF MASOOD	NEW ASLAM ELECTRONICS
38	RTO MULTAN	3277876191245	2741203	MUHAMMAD SHAFIQUE	M/S IMTIAZ ELECTRIC STORE
39	RTO BAHAWALPUR	3277876243153	2075782	JAVID IQBAL	QADRIA GARMENTS.
40	RTO BAHAWALPUR	3277876243487	0476029	MOHAMMAD YAQOOB	MUHAMMAD YAQOOB & BROTHERS HARDWARE STORE
41	RTO BAHAWALPUR	3277876243120	3035637	MUHAMMAD AFZAL	MUSTAQUEEM TRADERS
42	RTO BAHAWALPUR	3277876243377	4417375	MUHAMMAD ATHAR QAYYUM	AL-HAFIZ IRON STORE AND ZARAI AALAT
43	RTO BAHAWALPUR	3277876179962	7127938	MUHAMMAD AKRAM	MS NAVEED CLOTH HOUSE
44	RTO BAHAWALPUR	3277876273869	3558992	ADEEL SARWAR	ADEEL SHOPPING CENTRE
45	RTO BAHAWALPUR	3277876179974	4034803	JAMEELA ASHRAF	ASHRAF CLOTH HOUSE
46	RTO BAHAWALPUR	3277876259457	2430984	MUHAMMAD SHAFIQ	FASHIONCLOTH HOUSE
47	RTO BAHAWALPUR	3277876219151	7431235	MUHAMMAD AAMER RASHEED	GHOSUA UNITED MARBAL FACTORY
48	RTO BAHAWALPUR	3277876219158	1936873	KHURSHID AHMED	PARADISE BARTON FAROOSH
49	RTO-II KARACHI	3277876261483	8373716	NADEEM KHAN	VERTICAL ARTS
50	RTO-II KARACHI	3277876261374	3950151	SYED KAMRAN	ODIGO WEARS
51	RTO-II KARACHI	3277876260265	4501040	AL MAARIJ SUPER MARKET & PHARMACY	AL MAARIJ SUPER MARKET & PHARMACY
52	RTO-II KARACHI	3277876272041	A282601	ARIF AZIZ MALIK	A2Z SUPER MART
53	RTO-II KARACHI	3277876254662	7788755	ASWAD	BARCODE
54	RTO HYDERABAD	3277876252821	5720813-8	MUHAMAMD HASSAN SHAIKH	M/S HASSAN TILES
55	RTO HYDERABAD	3277876272758	1815919-2	IMRAN ALI	M/S HATIMI TRADERS
56	RTO HYDERABAD	3277876267560	1123856-9	ALI ASGHAR	M/S SHABBIR SONS
57	RTO SIALKOT	3277876261076	4123571-1	MUHAMMAD SHAHBAZ	SMART CASH AND CARRY

S. No.	Tax Office Name	STRN	NTN	Name of the Business Owner	Business Name
58	RTO SIALKOT	3277876267944	7617999-3	SULTAN AHMAD	THE MASTER TILE CENTER
59	RTO SIALKOT	3277876267947	5164002-0	ASHFATQ AHMAD	BATA FAMILY SHOES STORE
60	RTO SIALKOT	3277876270955	5127338-2	AWAIS MEHMOOD BUTT	BUTT CASH & CARRY
61	RTO SIALKOT	3277876209736	5040516-3	MUHAMMAD ASIF	ASIF ELECTRONICS
62	RTO FAISALABAD	3277876252492	6952984	RIAZ AHMAD	HUSSEIN ENTERPRISE
63	RTO FAISALABAD	3277876267424	5062265	MUHAMMAD HARIS	CHAINAK
64	RTO FAISALABAD	3277876274533	2724905	MUHAMMAD AMIR	IRFAN CENTER
65	RTO FAISALABAD	3277876271139	0867673	PERVEZ SHAHZAD	SEAZ SWEETS BAKERS & GENERAL STORE
66	RTO FAISALABAD	3277876263887	6459808	ABDUL SHAKOOR	FARRUKH SHAKOOR SWEETS
67	RTO, SARGODHA	3277876249284	3408042	IMRAN HAIDER	M/S FAZAL DIN PHARMACY
68	CTO LAHORE	3277876199463	6796744	MOHAMMAD JAWAD	JSN TRADERS (PVT) LTD
69	CTO LAHORE	2600190987014	1909870	JAVED IQBAL	JAVED ENTERPRISES
70	CTO LAHORE	3277876135187	7427506	BACKSTREET (PVT) LTD	BACKSTREET (PVT) LTD
71	CTO LAHORE	3277876135519	4219467	WAQAS AMIN	AMIN & SONS
72	CTO LAHORE	3277876114624	7126678	MUHAMMAD SALEEM MANSHA	LIBERTY FASHIONS
73	RTO PESHAWAR	3277876273420	1069335	SAMI ULLAH	ABDUL JALIL SWEETS AND BAKERS
74	RTO PESHAWAR	501691103064	2731702	SULTAN MUHAMMAD	SULTAN INTERNATIONAL TRADING COMPANY
75	RTO, SAHIWAL	3277876272414	4621262-1	M. ALI	NOOR FATIMA PHARMACY FAZAL DIN PHARMA PLUS, VEHARI
76	RTO, SAHIWAL	3277876272412	3066974-0	ABDUL WAJID	ANMOL FABRICS & BOUTIQUE CENTRE, VEHARI
77	RTO, SAHIWAL	3277876267388	4439860-3	KHALID PERAIZ	BHATTI IRON STOR LAHORE ROAD GAGOO, BUREWALA.
78	RTO, SAHIWAL	3277876264736	3086403-8	SH. FEROOZ TAHIR	NEW MIAN DERI STORE, GHORI CHOWK, SAHIWAL
79	RTO, SAHIWAL	3277876274541	7567547-5	MARIAM SHAHZADI	CHANGAN SAHIWAL MOTORS BY PASS ROAD, SAHIWAL
80	RTO, SAHIWAL	3277876274540	4520598-2	ALI AKRAM	SARDAR SWEET BAKERS & DEPARTMENTAL STORE OPPOSITE COMPARIHANSIVE SCHOOL, SAHIWAL
81	RTO, SAHIWAL	3277876274539	4641615-5	SYED ALI HAIDER SHERAZI	RISE & SHINE GROCERS CITY BAND ROAD, SAHIWAL
82	CTO KARACHI	3277876145369	7959063	ADNAN SHAMIM	VESNIS IMPORT EXPORT
83	CTO KARACHI	1120999958164	0897086	MUHAMMAD ALTAF	T. SULEMAN AND CO
84	CTO KARACHI	1221999944946	0676523	SCIENTIFIC SUPPLIES (PVT) LTD	M/S SCIENTIFIC SUPPLIES (PVT) LTD
85	CTO KARACHI	3277876139841	7530751	KOPAK CHEMICALS & PAINTS LTD	KOPAK CHEMICALS & PAINTS LTD
86	CTO KARACHI	3277876228529	4879645	SIDDIQSONS ECOMM (PVT) LTD	SIDDIQSONS ECOMM (PVT) LTD
87	CTO KARACHI	3277876156394	7597458	PRIMA AGENCIES (PVT) LTD	PRIMA AGENCIES (PVT) LTD
88	CTO KARACHI	3277876161455	5356578	TLF (PVT) LTD	TLF (PVT) LTD
89	CTO KARACHI	3277876184452	5608390	RELIABLE DISTRIBUTION NETWORK (SMC-PVT) LTD	RELIABLE DISTRIBUTION NETWORK (SMC-PVT) LTD
90	CTO KARACHI	1703271000391	2940785	AL REHMAN LUBRICANTS (PVT) LTD	AL REHMAN LUBRICANTS (PVT) LTD
91	CTO KARACHI	0205271000673	1360213	HAROON OILS LTD.	HAROON OILS LTD.
92	RTO, LAHORE	3277876170121	3151508	MUHAMMAD SHAHID	MADINA CEMENT STORE
93	RTO, LAHORE	306850007364	1559447	ASHFAQ AHMAD	MIAN TRADING CORPORATION
94	RTO, LAHORE	3277876113624	7120102	REHMAN ENTERPRISES	REHMAN ENTERPRISES
95	RTO, LAHORE	0304521000573	1829599	MAJID ALI	MAJID SILK CENTER
96	RTO, LAHORE	3277876167528	5058321	MR. TASNEEM SHAFI	M/S YAHYA TRADERS
97	RTO, LAHORE	3277876237897	7357171	MUHAMMAD IKRAM	M/S HAFIZ ELECTRIC CENTRE
98	RTO, LAHORE	310871101155	1811827	SAEED IQBAL	M/S HONDA SAEED PALACE
99	RTO, LAHORE	3277876166879	7184371	FOUZIA ISHAQ	M/S NEW MADINA ELECTRIC CENTRE
100	RTO, LAHORE	3277876158484	5278226	SK GLASS INDUSTRY	M/S SK GLASS INDUSTRY
101	RTO, LAHORE	3277876237608	4276060	MUHAMMAD WAQAS SHAH	M/S MUHAMMAD WAQAS & GLASS
102	RTO, LAHORE	3277876237753	A243050	WAJID & CO. (AOP)	M/S WAJID & CO.
103	RTO, LAHORE	3277876272782	8911954	MEEMO'S ACCESSORIES (AOP)	M/S MEEMO'S ACCESSORIES
104	RTO, LAHORE	300850006828	1918514	YASIR WAJID	M/S BIN BAKAR
105	RTO, LAHORE	3277876152533	8923683	INTER TRADING	M/S INTER TRADING
106	RTO, LAHORE	399999991455	958383	MAHDI RAZA	M/S WORLD WIDE TRADING CO.
107	RTO, LAHORE	3277876274616	9675192	MUHAMMAD ZAID	A R STORE

S. No.	Tax Office Name	STRN	NTN	Name of the Business Owner	Business Name
108	RTO, LAHORE	3277876271738	0774961	AZEEM SHAHZAD	SB CASH & CARRY
109	RTO, LAHORE	0300871101173	1318998	SOHAIL AZIZ	MADINA AUTOS
110	RTO, LAHORE	3277876274200	7931449	ASGHAR ALI	GHUSIA TRADERS
111	RTO, LAHORE	3520127056031	7589131	ABDUL GHAFAR	SHAFI BROTHERS PLYWOOD HARDWARE STORE
112	RTO, LAHORE	0300339742717	3397427	SABA ZESHAN	AL-WAJID ELECTRONICS
113	RTO, LAHORE	3277876250004	7955064	MINISTRY OF BURGER	MINISTRY OF BURGER