

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

C.No.01/POS/IR/2021/150115-R

Islamabad, 05 July, 2022

Sales Tax General Order No. 01 of 2023

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 raised to 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-1Rs 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 101 identified T-1Rs has been placed on FBR’s web portal at www.fbr.gov.pk allowing them to integrate with FBR’s system by 10th of July 2022 and the procedure of exclusion from this list of 101 identified T-1Rs 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 June, 2022 for all hereby notified T-1Rs 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 101 integrable Tier-1 Retailers


Muhammad Bilal
Secretary (POS-South)

Circulation:-

- (i) SA to Chairman, FBR
- (ii) SA to Member (IR-Operations), FBR
- (iii) Chief Commissioners LTOs, CTOs, MTO, RTOs
- (iv) Pakistan Tax Bar Association (PTBA)
- (v) Webmaster, FBR (HQ) for uploading

List of Integrable T-1Rs - STGO No. 1 of 2023

S. No.	Tax Office Name	STRN	NTN	Name of the Business Owner	Business Name
1	CTO Islamabad	3277876254966	4997536	MUHAMMAD ATIF	M/S ARABIAN MANDI RESTAURANT (SMC-PVT) LTD
2	CTO Islamabad	3278776225622	A040420	ARSHAD MEHMOOD	M/S BACK 2 NATURE Llp
3	CTO Islamabad	3277876263576	6799063-4	RAJA UMER SHERAZ	M/S HEAVY MUAMLAT CAFÉ (SMC-PVT) LTD
4	CTO Karachi	3277896115365	0527105	MUSTANSAR BANDUKWALA	TAYABALLY ABDOOLALLY & CO
5	CTO Karachi	1121999924246	0896648	MUHAMMAD SHAHID	SILVER TRADER
6	CTO Karachi	3277876140176	4309541	UNIQUE MARKETING (PVT) LTD	UNIQUE MARKETING (PVT) LTD
7	CTO Karachi	3277876116690	4347244	QASIM KHAN	QASIM CLOTH HOUSE
8	CTO Karachi	1712570100328	0711450	PAK CARPET INDUSTRIES (PVT) LTD	PAK CARPET INDUSTRIES (PVT) LTD
9	CTO Karachi	0205870800273	0818583	NATIONWAIDE INDUSTRIES (PVT) LTD	NATIONWIDE INDUSTRIES (PVT) LTD
10	CTO Karachi	3277876207395	7888990	IBTEHAJ UN NABI KHAN	NEW KINGS ELECTRONICS
11	CTO Karachi	1700418090411	4180904	MWRK CORPORATION (PVT) LTD	MWRK CORPORATION (PVT) LTD
12	CTO Lahore	300520900628	3385880	THE FABRIC COMPANY	THE FABRIC COMPANY
13	CTO Lahore	304640006673	2733812	STYLO SHOES	STYLO SHOES
14	CTO Lahore	300020619018	206190	KHALID SHAFI	SHAFI ENTERPRISES (SHIRT & TIE)
15	CTO Lahore	309871102255	1727295	CH. MUNEER AHMED	AL-HAMD SUZUKI (PVT) LTD
16	CTO Lahore	304731100773	2137109	ATTIQ UDDIN AHMED	GOLDEN GAS (PVT)
17	RTO Bahawalpur	3277876166818	7971280	MIRZA SADIQ ALI MUGHAL	SADIQ BROTHERS SHOPPING MALL
18	RTO Faisalabad	890999943891	1475874	MUHAMMAD AYUB	MUGHAL AND COMPANY
19	RTO Faisalabad	801870801082	2273197	MUHAMMAD FAHAD	FAHAD TRADERS
20	RTO Faisalabad	2400940300891	2559928	NEXTEC DESIGN	NEXTEC DESIGN
21	RTO Faisalabad	3277876238274	2800933	USMAN ELLAHI	CHAWLA TRADERS
22	RTO Faisalabad	2400999800646	1424616	B.Y. TEXTILES	B.Y. TEXTILES
23	RTO Faisalabad	2400380932814	3809328	MUHAMMAD ZEESHAN	ZEESHAN TRADERS
24	RTO Faisalabad	3277876271159	3814907	NUSRAT PERVEEN ZIA	AL-FAJAR BAKERS
25	RTO Faisalabad	3277876271170	5201426	ZAHIDA PARVEEN	NEW ALI BABA SWEETS & BAKERS
26	RTO Faisalabad	1100119020328	670197	GHULAM HUSSAIN SHEIKHANI	MAG TEXTILE CORPORATION
27	RTO Faisalabad	890999157982	98418	SYED ZAHID HUSSAIN	IMRAN DYES
28	RTO Faisalabad	890999101464	1117442	KHALID MEHMOOD	KHALID TRADER
29	RTO Faisalabad	891999133964	433042	MUHAMMAD AKRAM	AKRAM TRADERS
30	RTO Gujranwala	3277876278082	9987857-8	HAMD MUNIR SHAKIR	M/S CITY MART, SIALKOT ROAD, GUJRANWALA
31	RTO Islamabad	1430142082461	7237329	ANWAAR HUSSAIN	SAVER CASH & CARRY
32	RTO Islamabad	3277876268938	7175752-7	MUHAMMAD DANIAL FARAZ	VARIETY BOOKS
33	RTO Islamabad	3277876259292	4131854-4	ABDUL QAYYUM	MIAN JEE PUNJAB HOTEL
34	RTO Islamabad	3277876268946	8294900-5	MAAMTA PREMIUM KIDS STORE	MAAMTA PREMIUM KIDS STORE
35	RTO Islamabad	3277876249323	3845024-7	SIDRA ADNAN	IDRIS BOOK BANK TOO
36	RTO Islamabad	2600215752713	2157527-4	MUHAMMAD HANIF	USMAN BATTERY CENTRE
37	RTO Lahore	304440100591	1007929	AMJAD MEHMOOD	AMJAD MEHMOOD TIMER
38	RTO Lahore	393999970619	1344709	ARIF NASEEM	TECH MEN
39	RTO Lahore	397999971255	1438842	ALM TRADERS	ALM TRADERS
40	RTO Lahore	394999938128	1288311	MICRO MASTERS	MICRO MASTERS
41	RTO Lahore	300847103491	2912691	SHAHID	HONEYWELL COMPUTERS
42	RTO Lahore	3277876276451	4686929	MUHAMMAD ASAD	BALI'S BOOTS
43	RTO Lahore	3277876276446	7554993	AWAIS TARIQ	BIN ALI DEPARTMENTAL STORE
44	RTO Lahore	395999948019	1414763	DECENT COMPUTERS	DECENT COMPUTERS
45	RTO Lahore	304850024782	22623	MUHAMMAD AHSAN RASHEED	A.COM DISTRIBUTORS
46	RTO Lahore	300403986511	4039865-0	HASSAN ALI JAVAID	AL-HASSAN HONDA
47	RTO Lahore	3277876259131	3769369	AMIR SALEEM	MEDI LINK PHARMACY
48	RTO Lahore	304871100891	2499650	JAMIL AHMAD	MUGHAL SANITARY
49	RTO Lahore	3277876165888	5558792-5	FAISAL SAEED	MUGHAL HONDA PALACE
50	RTO Lahore	3277876274825	226227	MUHAMMAD AZHAR MIAN	AFCO METAL INDUSTRIES

S. No.	Tax Office Name	STRN	NTN	Name of the Business Owner	Business Name
51	RTO Lahore	3277876274830	3212062	MALIK MUHAMMAD AZHAR	MUHAMMAD AZAM & BROS.
52	RTO Lahore	3277876274727	2262151	SYED IMRAN IQBAL	FARIDABAD CEMENT STORE
53	RTO Lahore	3277876270086	5070187	YOUSAF ASHRAF	ALLAH TAKAWAL STORE
54	RTO Lahore	3277876271287	1464843	LIAQAT ALI	LIAQAT KARYANA STORE
55	RTO Lahore	3277876271292	1390538	MANZOOR ELAHI	MANZOOR KARYANA STORE
56	RTO Lahore	3277876274703	5535828	MUHAMMAD BASHARAT	BASHARAT STORE
57	RTO Lahore	300304259618	3042596-4	ATIF MEHMOOD	AASHIYANA
58	RTO Lahore	3277876275245	0208026-5	ALLAH RAKHA	A.R. STEEL ENGINEERING
59	RTO Lahore	3277876276760	1527155-2	MUHAMMAD BABAR PARDESI	GHANI FABRICS
60	RTO Lahore	3277876274551	6442713-0	AFSHAN AZAM	GRAVITY FOR KIDS
61	RTO Lahore	309640009691	1427242	MILLI SHOES	MILLI SHOES
62	RTO Lahore	309940305319	2587854	HASSAN ENTERPRISES	HASSAN ENTERPRISES
63	RTO Lahore	300101072111	1010721	AL-ASQA COMPUTERS	AL-ASQA COMPUTERS
64	RTO Multan	3277876186366	7186106	GULRAZ KHAN	GULE-AAQA ELECTRONICS AND MOTO
65	RTO Multan	3277876199226	8186760	ABDUL BASIT MAILK	SHAHEER ELECTRONICS
66	RTO Multan	3277876192063	6933855	SAFA SHAHID	MY ELECTRONICS
67	RTO Multan	3277876182121	5999426	AOP	MASHAALLAH ELECTRONICS
68	RTO Quetta	3277876267597	4460306-1	AGHA SYED HAFEEZULLAH SHAH	BIN HISSAM MART
69	RTO Quetta		3219478-1	MATIULLAH	IQ MART
70	RTO Rawalpindi	2300423612714	4236127	MUHAMMAD ZAIN SHAHID	PAKISTAN STEEL TRADERS
71	RTO Rawalpindi	3277876208284	4436746	SHUKUR ULLAH BAIG	BIO INDUS
72	RTO Sahiwal	3277876278220	7130927	MUHAMMAD AFZAL	SHEHBAZ CLOTH HOUSE
73	RTO Sahiwal	3277876278228	2652818	MUHAMMAD FAYYAZ	AROOSA CLOTH HOUSE
74	RTO Sahiwal	3277876278221	2238871	SHAHZAD AHMAD	NEW AROOSA CLOTH HOUSE
75	RTO Sahiwal	327787628222	7326996	AZHAR KHAN	AZHAR FABRICS
76	RTO Sahiwal	3277876278218	457961	SHAIKH SABIR ALI	SABIR CLOTH HOUSE
77	RTO Sahiwal	400521000273	2432357	MUTAN KHAN	MULTAN KHAN OLD CLOTH SELLER
78	RTO Sahiwal	3277876253204	3645268	SHEHZAD ASHRAF	NEW ASLAM MOBILE CENTRE
79	RTO Sahiwal	3277876267397	2337266	MUHAMMAD RAMZAN	AMIN AUTOS
80	RTO Sargodha	3277876264876	2456974-7	MUHAMMAD YUNAS	M/S SHA POSH
81	RTO Sialkot	2800081205217	0812052-8	IFTIKHAR SAJID NIZAMI	FAISAL ELECTRIC STORE
82	RTO Sialkot	3277876278256	4016267-2	NASEER AHMED	CH BASHIR DEPARTMENTAL STORE (C B S)
83	RTO Sialkot	3277876199343	1634518-5	ABID HUSSAIN	CHAUDHRY BROTHERS ELECTRONICS
84	RTO Sukkur	3277876270365	8259783-6	UMAIR MUHAMMAD ALI	ADIL SUPER MARKET
85	RTO Sukkur	3277876278246	7188337-1	ALI AAMIR	M/S DOLPHIN BAKERS & SWEETS
86	RTO Sukkur	3277876263478	2540616-7	AZMATULLAH MEMON	NEW AMERICAN BOOT HOUSE
87	RTO-I Karachi	1700711300182	517815	ALI MUHAMMAD JAVERI	ALI JAVERY JEWELERS
88	RTO-I Karachi	3277876275898	5828825	IZAAN KHURRAM	TRANZAX VAPORS DHA
89	RTO-I Karachi	3277876275896	3996392	MUHAMMAD ARSHAD	FAISAL SUPER STORE
90	RTO-I Karachi	3277876276493	38036	SAIRA SHAFI	ENVOGUE FURNITURE
91	RTO-I Karachi	3277876275819	A273394	PAWAN KUMAR	NEW GROCERY AND MORE PHARMACY
92	RTO-I Karachi	3277876275822	286600	TAFAZZUL HUSSAIN	HUSSAIN MINI MART
93	RTO-I Karachi	3277876275309	3935387	MUHAMMAD ARSHAD	AMJAD BROTHERS
94	RTO-I Karachi	3277876278366	4461551	AZAAN SUPERMARKET	AZAAN SUPERMARKET
95	RTO-I Karachi	3277876277708	877965	MUHAMMAD JUNAID	M/S SANI'S SUPER STORE
96	RTO-I Karachi	3277876277694	7308490	MUHAMMAD SHAH RUKH	MOLTY HOUSE NAZIMABAD
97	RTO-I Karachi	3277876277396	4504911	AMINA NAVEED	M/S DUA INTERIOR
98	RTO-II Karachi	327787261370	2342986	KHURRAM AHMED	STYLE ON FOOTWEAR
99	RTO-II Karachi	3277876261635	8142355	SALMAN AHMED	SQ FASHION ONLINE
100	RTO-II Karachi	3277876278348	523253	ASIM PERVAIZ KHAN	CARPETS SELECTION
101	RTO-II Karachi	3277876278347	2547842	ZUNAIRA MALIK	CARPETS TREASURE