

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Directorate General of Digital Initiatives
Islamabad**

C.No.01/POS/IR/2021/ 4730 -R

Islamabad, the ^{10th} January, 2023

Sales Tax General Order No. 06 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 81 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 January, 2023 and the procedure of exclusion from this list of 60 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 December, 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 60 Integrateble Tier-1 Retailers



(Osama Sameer)
Deputy Director (POS-I)

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-IRS - STGO 06 OF 2023

Sr. #	Tax Office Name	STRN	NTN	Taxpayer Name	Business Name	Category Of 2(43a)
1	CTO Lahore	3277876221862	8538860	Aslam Super Store (Pvt) Ltd.	Aslam Super Store (Pvt) Ltd.	2(43A)(e)(f)
2	CTO Lahore	3277876219030	4856609	Al-Rajhi Electronics (Pvt) Ltd	Al-Rajhi Electronics (Pvt) Ltd	2(43A)(e)(f)
3	CTO Lahore	3277876252664	4732557	Aftab Ahmad	BSB (Declare)	2(43A)(e)(f)
4	CTO Lahore	310620008028	2855131	Arfan	Cochese	2(43A)(f)
5	CTO Lahore	3277876260781	4564827	Waqar Samad	Samad Carpet	2(43A)(e)
6	CTO Lahore	309901811555	1420311	Habib Ullah Sheikh	Punjab Surgical	2(43A)(e)
7	CTO Lahore	381871402728	1560593	Muhammad Azeem Akram	New Din Surgical	2(43A)(e)
8	RTO Abbottabad	3277876190743	6652109-2	Muhammad Munir	A To Z Mega Mall	2(43A)(e)
9	RTO Bahawalpur	3277876295592	3749451	Ghulam Hussain	New Khalid Hussain Electric & Electronics	Tier-I 2 (43A)
10	RTO Gujranwala	3277876250566	0322618-2	Mr. Khalid Khushnood	M/S Khalid Cloth House	Tier-I 2 (43A)
11	RTO Gujranwala	3277876250585	2330016-7	Mr. Zia Ullah	M/S Haji Sanaullah Cloth House	2(43A) (c) & e
12	RTO Islamabad	702850054128	1788043-2	Muhammad Duraiz	Mg Supper Markte	2(43A) (c) & e
13	RTO Islamabad	3277876279808	6532379-8	Abdullah Nisar	M/S Well Mart	under clause (e)
14	RTO Lahore	0300139377411	1393774	Naem Ahmad	Ittefaq Silk Centre	under clause (e)
15	RTO Lahore	3277876171632	5367657	Rahat Javaid	Madina Corporation	under clause (e)
16	RTO Lahore	3277876258327	2356904	Nazam Hussain	Awan Sweet And Bakers	under clause (e)
17	RTO Lahore	3277876229700	3270481	Muhammad Tayyab	Tayyab Brothers (Ravi Store)	under clause (e) and (f)
18	RTO Lahore	3277876291159	4182317	Khurram Imtiaz	Deebaj For Men's Wear	under clause (e)
19	RTO Lahore	3277876291895	1255661	Shaukat Ali	Ideal Jewellers	under clause (e) and (f)
20	RTO Lahore	3277876291158	2249778	Muhammad Yaseen	Gulberg Crockery	under clause (e) and (f)
21	RTO Lahore	3277876293397	6585855	Atif Ali	Wahid Pharmacy	under clause (e) and (f)
22	RTO Lahore	3277876291896	7547127	Salah Ud Din	Al Zahab Jeweller	under clause (e) and (f)
23	RTO Lahore	3277876293405	3262057	Saira Anjum	Revivers Galleria	under clause (e) and (f)
24	RTO Lahore	3277876293399	721872	Sheikh Anwar Ilyas	Anwar Enterprises	under clause (e)
25	RTO Lahore	3277876295044	7409368	Tanveer Hussain	Waqar Medics	under clause (e) and (f)
26	RTO Lahore	3277876293407	1431895	Malik Ejaz Hussain	Haidery Stores	under clause (e)
27	RTO Lahore	3277876295046	153475	Aftab Malik	A-One Jewellers	under clause (e) and (f)
28	RTO Lahore	3277876295045	2269970	Muhammad Sajjad Akhtar	Cuty Cosmetics	under clause (e)
29	RTO Lahore	3277876293410	2732614	Adeel Arif	Optica	under clause (e) and (f)
30	RTO Lahore	3277876293393	5529192	Muhammad Tahir	Tahir Pharmacy & Optical	under clause (e)
31	RTO Lahore	3277876280115	8950812	Sultan Khan	Safdar Embroidary	under clause (f)
32	RTO Lahore	3277876293411	7391412	Usama Imran	Kashmir Shawl House	under clause (e)