

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

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C.No.01/POS/IR/2021-Vol-II/STGO/22459-R

Islamabad, the 9<sup>th</sup> February, 2023

**Sales Tax General Order No. 07 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 3<sup>rd</sup> August 2021.

3. Vide the instant Sales Tax General Order, a list of 124 identified T-1Rs has been placed on FBR’s web portal at [www.fbr.gov.pk](http://www.fbr.gov.pk) allowing them to integrate with FBR’s system by 10<sup>th</sup> of February, 2023 and the procedure of exclusion from this list of 108 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 January, 2023 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 108 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 07 OF 2023**

Sl	Tax Office Name	STRN	NTN	Name of Business Owner	Business Name	Category of 2(43)A
1	RTO Sialkot	3277876163299	1635481	Muhammad Saeed	Saeed Rafique Electronics	(e)
2	RTO Sialkot	3277876174405	8931907	Ijaz Ahmad	Sardar Electronics	(e)
3	RTO Sialkot	3277876190617	3223839	Zahid Kaleem	Shabbir Electronics	(e)
4	RTO Sargodha	3277876209117	5547217	Khurram Shehzad	Raffique Furniture	(e)
5	RTO Sargodha	3277876222844	2226571	Malik Ahmad Imtiaz	Al Riaz Steel	(e)
6	RTO Sargodha	0327787615678	7342569	Shahbaz Ali	Minigood	(e)
7	RTO Sargodha	3277876184168	3651532	Haroon Ur Rasheed	Shoaib Rasheed Auto And Screen Center	(e)
8	RTO Sargodha	3277876281283	9529977	Naeem Akhtar	Rahat Bakers	2(43A)(a) & (d)
9	RTO Sargodha	3277876258447	2990172	Waqas Javaid	Waqas Traders	2(43A)(d)
10	RTO Rawalpindi	3277876192897	6918962	Noshawan	Noor Shopping Centre	
11	RTO Rawalpindi	3277876283428	5602196	Muhammad Huzaifa	Huzaifa Electronics	
12	RTO-II Karachi	3277876227862	3406766	Yasir Sikandar	Master Electronics	
13	RTO-II Karachi	3277876176186	2624675	Malik Aleem Ali	Ma Enterprises	
14	RTO-II Karachi	3277876164734	2969856	Wali Jan	Hashmi And Sons	(e)
15	RTO-II Karachi	3277876297657	5536945	Muhammad Asim	Computer World	(e)
16	RTO-I Karachi	3277876296782	7894654	Sohail Ahmed	Pink Spot	
17	RTO-I Karachi	3277876296965	4187749	Ahmed Raza	Raza Haroon'S Designers	
18	RTO-I Karachi	3277876289502	5408366	Syed Arslan Ali	Noor Mehal	
19	RTO-I Karachi	1750432400191	2843130	Faisal Saeed	The Tile Shop	
20	RTO-I Karachi	3277876252909	5175550	Junaid Maqsood	M/S Tablet'S Zone	
21	RTO-I Karachi	3277876249121	2128717	Faizan Ahmad	Champion Boot House	
22	RTO Bahawalpur	3277876267329	3640878	Muhammad Asif	M/S Imran Hardware And Paint Store	(e)
23	RTO Bahawalpur	3277876174759	5926016	Muhammad Zubair	Islami Tijara Sahulat	(e)
24	RTO Bahawalpur	0400303798617	3037986	Tariq Javed	Yazman Honda Centre	(e)
25	RTO Bahawalpur	3100216113012	2161130	Shahid Rasool	Shahid Rasool Cement Supplier Commission Agent	(e)
26	RTO Bahawalpur	3277876298089	1447298	Muhammad Rashid	Pakistan Traders 1	(e)
27	RTO Abbottabad	3277876292662	4880227	Aop	Sarhad Family Mall	Section 2(43A) (c)(e)(f) of the Sales Tax Act, 1990.
28	RTO Faisalabad	3277876147651	7903903	Ali Raza Siddique	Ali Raza Glass House	Clause "e"
29	RTO Faisalabad	3277876274361	0099937	Rao Abdul Waheed	New Jamil Jewllers	Clause "ga"
30	RTO Faisalabad	3277876144850	0428146	Rana Amir Saleem	Amir Jewellers & Gem Stones	Clause "ga"
31	RTO Faisalabad	0800711300273	1511588	Fiaz Ahmad	F.S Jewellery Works Shop	Clause "ga"
32	RTO Faisalabad	2400005748212	0057482	Amjad Rehman	M/S Fazal Ikram Jewellers	Clause "ga"
33	RTO Faisalabad	2400363776215	3637762	Arif Mahmood	Omar Jewelry Export	Clause "ga"
34	RTO Faisalabad	0801940300473	1520841	Muhammad Javed	Hafiz Steel & Wood Furniture	Clause "e"
35	RTO Faisalabad	3277876292112	3929223	Muhammad Shabbir	Dubai Sweets & Bakers	Clause "e"
36	RTO Faisalabad	2400269009818	2690098	Imtiaz Ahmad	Itifaq Chemicals	Clause "d"
37	RTO Faisalabad	0890999193864	1120324	Sabir Ali	Sabir Traders	Clause "d"
38	RTO Faisalabad	3277876293161	4585882	Muhammad Husnain Umar	Butt Traders	Clause "e"
39	RTO Faisalabad	0803720400164	1115164	Muhammad Nadeem	Mian Traders	Clause "d"
40	RTO Faisalabad	3277876271155	8996893	Tayyab Idrees	Malik Sweets	Clause "c"
41	RTO Peshawar	3277876257970	2163401	Qadeemi Badauni Paira House	Qadeemi Badauni Paira House	Section 2(43A)(e) of the STA, 1990