

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

C.No.01/POS/IR/2021-Vol-II/STGO/86113-R

Islamabad, the 25th May, 2023

Sales Tax General Order No. 11 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 64 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 31st of May, 2023 and the procedure of exclusion from this list of 64 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 May, 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 64 Integrateble Tier-1 Retailers



(Osama Sameer)
Deputy Director (POS-I)

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- (i) SA to Chairman, FBR
- (ii) SA to Member (IR-Operations), FBR
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LIST OF INTEGRATEABLE TIER-1 RETAILERS - STGO NO.11 OF 2023

Sr. #	Tax Office	STRN	NTN	Taxpayer Name	Business Name
1	RTO, Sahiwal	3277876305716	8650087	Saifullah Khalid	M/S Pakistan Crockery Store & Gift Centre, Gali Dr.Hafiz Akhtar Wali Sahiwal
2	RTO, Sahiwal	3277876303858	2159396	Adnan Javed	M/S Nisar Carpets Main Bazar Chichawtni
3	RTO, Sahiwal	0410871102219	1748901	Binya Amin	M/S Dunny Motors, Luddan Road Burewala
4	CTO, Lahore	3277876201294	6948210	Wajid Tahir	Cotton Loft
5	CTO, Lahore	3277876135882	1361064	Muhammad Sadiq	Sadiq
6	CTO, Lahore	0300304920111	3049201	M3 Global Enterprises	M3 Global Enterprises
7	CTO, Lahore	3277876192014	6796259	Zafar Textile	Zafar Textile
8	CTO, Lahore	0309640515173	0514520	New Mehak Shoes	New Mehak Shoes
9	RTO-I, Karachi	3277876299528	2502048	M. Arif Trankwala	M/S. Yes Communication
10	RTO-I, Karachi	3277876299525	3543464	Ali Abbas	M/s Indus Scuba
11	RTO-I, Karachi	3277876299833	3088108	Zubair Dawood	M/S. Zubair Enterprises
12	RTO-I, Karachi	3277876173244	8948285	Danial Sohail	M/S. Smart Home Appliances
13	RTO-I, Karachi	3277876255002	3219170	Muhammed Afzal Anwar	M/S A.D Electronics
14	RTO-I, Karachi	3277876189170	8895384	Rabia	M/S M.H Electronics
15	RTO, Multan	0400415108310	4151083	Musarrat Jabeen	M/S M.J.Traders
16	RTO, Multan	0400338909414	3389094	Pitafi Brothers	M/S Pitafi Brothers
17	RTO, Multan	0400079450513	0794505	Ch Iftikhar-Ui Haq	M/S Iftekhar Trading Company
18	RTO, Multan	3277876159461	5316354	Mudassir Azam	M/S Azam Traders
19	RTO, Multan	3277876236417	1269644	Mujahid Hussain Sheikh	M/S Sheikh Mujahid And Company
20	RTO, Multan	0400322993310	3229933	Mehmood Ahmad	M/S Mahmood & Co
21	RTO, Multan	3277876192839	7260624	Hafeez Ur Rehman	M/S Qalandri Traders
22	RTO, Multan	3277876225142	4309317	Laila Abid	M/S Zain Traders
23	RTO, Multan	3100174428618	1744286	Masood Iqbal	M/S Pak Sarhad Gasoline
24	RTO, Multan	3277876128446	4436039	Abdul Rehman	M/S A.R Enterprises
25	RTO, Multan	3277876255791	3799110	Muhammad Zafar Iqbal	M/S Muslim Traders Medicine Distri
26	RTO, Multan	3277876224161	6954391	Muqadas Fertilizers Shop	M/S Muqadas Fertilizers Shop
27	RTO, Multan	3277876151786	5020710	M/S. Muhammad Saleem And Sons,	M/S Muhammad Saleem And Sons,
28	RTO, Multan	3277876196730	7967745	Kamran Khursheed	M/S Multan Beverages
29	RTO, Multan	0407700000537	0134024	Khawaja Tanveer Mukhtar	M/S Shahlimar Glass House
30	RTO, Multan	3277876231469	A214329	M/S Ishal Enterprises	M/S Ishal Enterprises
31	RTO, Multan	1700366962714	3669627	Etihad Lube Oil Company (Private) Limited	M/S Etihad Lube Oil Company (Private) Limited
32	RTO Sargodha	3277876302578	4309031	Muhammad Irfan	Karachi Furniture
33	RTO Sargodha	3277876302025	5679517	M Ayub	Muhammad Ayub & Sons