

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

F.No. 1(162) ST-L&P/2025/134504-R

Islamabad, the 22nd October, 2025

Sales Tax Circular No. 03 of 2025
(IR Operations)

Subject: - **Standard Operating Procedure for Change of NTN/ STRN on Industrial Connection of Electricity/ GAS by DISCOs/GASCOs**

In order to strengthen the procedure for change of NTN/STRN on industrial connection of electricity and gas by the utility providing companies (DISCOs/GASCOs), the Board is pleased to decide that no change of NTN/STRN in industrial connection of any registered person to be made by DISCO/GASCO subject to fulfillment of the following procedure:

- (i) The registered person shall apply to the Commissioner-IR having jurisdiction for change of NTN/STRN on electricity/Gas bills;
- (ii) The Commissioner-IR having jurisdiction may verify the particulars including physical verification of business premises and in case the Commissioner-IR is satisfied that the intended particulars is correct, he may ask the DISCO/GASCO concerned through order for change of NTN/STRN in respective utility bill.
- (iii) The DISCOs/GASCOs shall change NTN/STRN of the registered person upon recommendations of Commissioner-IR concerned.


(Khalid Mehmood)
Second Secretary (ST-L&P)

Cc;

- (i) All Chief Commissioners-IR, LTOs/MTO/CTOs/RTOs
- (ii) All DISCOs/GASCOs for strict compliance of above SOPs on all requests made or pending with them
- (iii) Chief (TPS), FBR, Islamabad/webmaster for placement on FBR's webportal