Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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C.No.2 (6)/T&T/Sugar/2021-(Vol-II) /136606-R Islamabad, 27th October, 2025

Sales Tax General Order 06 of 2025/ IR Operations

ELECTRONIC MONITORING OF PRODUCTION OF SUGAR BAGS THROUGH VIDEO ANALYTICS

The provisions of Section 40C (2) of the Sales Tax Act, 1990 mandate the Federal Board of Revenue (FBR) to notify the date for the implementation of monitoring or tracking of production by electronic or other means including video analytics in the manner prescribed in the law on all manufacturing sites of notified sectors.

2. In exercise of the powers conferred under Section 40C (2) of Sales Tax Act, 1990 and Rule I50ZQT (2) of the Sales Tax Rules, 2006, The Federal Board of Revenue is pleased to direct that prior to the commencement of the upcoming sugar crushing season, no person engaged in manufacturing of sugar shall remove any production from their business premises unless it has undergone the process of production monitoring.

3. The Federal Board of Revenue is pleased to further direct that prior to the commencement of the upcoming sugar crushing season, all the sugar mills are required to procure and install the Production Monitoring Equipment with the following specifications;

Requirements for **Graphical Processing Unit (GPU):**

Manufactured by NVIDIA, AMD, Intel or Huawei that meet or exceed the following target specifications:

i. CUDA Cores: 10,000 or above (or equivalent compute units)
ii. Tensor Cores: 300 or above (or equivalent AI accelerators)
iii. RT Cores: 80 or above (or equivalent ray tracing cores)
iv. Base Clock: 2 GHz or above
v. Boost Clock: 2 GHz or above
vi. Memory: 16 GB to 24 GB minimum

vii. Memory Bus Width: 256-bit or higher

viii. Memory Bandwidth: Minimum 1000 GB/s

ix. Cooling: Dual fan or liquid cooling

x. Power Supply: 1300W Platinum-grade PSU or above

Note: CUDA cores are NVIDIA-specific. Equivalent metrics for AMD, Intel, and Huawei GPUs are stream processors, execution units, or AI cores.

Requirements for **Central Processing Unit (CPU):**

Manufactured by AMD or Intel that meet or exceed the following target specifications:

i. Processor: AMD Ryzen 9 7950x (or equivalent)

ii. Cores: 16 cores with 32 threaded processor

iii. RAM: 32GB DDR5

iv. Storage: 2 x 1TB SSD (RAID 1)

v. Interface: PCI Express 4.0 x16

vi. Network: 1 Gigabit Ethernet interface (RJ45)

vii. Base Clock: 4.5 GHz or above

viii. Boost Clock: 5.7 GHz or above

ix. Motherboard: X670 AORUS (or equivalent)

x. Cooling: Liquid Cooling Supported

Requirements for **PoE Switches:**

i. Industrial grade

ii. IP 67

iii. SFP Port enabled

iv. Minimum 16 ports

4. All hardware installations must be placed on standard mounting racks in standard cabinets including but not limited to dust proof environmental control cabinet, dustproof with Lock and Key option for physical security of equipment.

5. All hardware installations(referred to herein as Production Monitoring Equipment) including GPU and CPU system must enable integration with the Production Monitoring

Equipment/hardware already procured and installed by the sugar mills vide Board's letter dated F. NO. 2(6)/T&Ts(Sugar)/2021-213583-R dated 30th October, 2024.

6. All hardware installations (referred to herein as Production Monitoring Equipment) must allow seamless monitoring of production through video surveillance, video analytics or Digital Eye software, as defined under Rule 150ZQS of the Sales Tax Rules, 2006, as and when directed by the Board.

7. This issues with the approval of the competent authority, Member Inland Revenue Operations, FBR, Islamabad.

(Javed Iqbal)
Project Director Track & Trace, FBR

Cc.

1. Director General (IT & DT), FBR(HQ), Islamabad.
2. SA to Member, IR (Operations), FBR(HQ), Islamabad.