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

C.No. 1(216) ST-L&P/2026/**123070-R** Islamabad, the 29th October, 2026

**Sales Tax General Order No. 31 Of 2026 - IR Operations**

Subject: **Procedure for Payment and Adjustment of Additional Sales Tax On Electricity Consumed By Steel Manufacturers Operating On Captive Power Or Self-Generation**

In exercise of the powers conferred under the Sales Tax Act, 1990, read with S.R.O. 1245(I)/2026 dated 31st July, 2026, the Federal Board of Revenue is pleased to prescribe the following procedure for payment and adjustment of additional sales tax by steel manufacturers operating on captive power or self-generation of electricity and falling under sub-clause (iv) of clause (a) of the aforesaid notification, namely:-

(a) The steel manufacturers operating on captive power or self-generation of electricity and falling under sub-clause (iv) of clause (a) of S.R.O. 1245(I)/2026 shall pay additional sales tax at the rate prescribed therein on the basis of electricity units consumed for manufacture of steel during the relevant tax period.

(b) The registered person shall maintain proper record of electricity generated and consumed for manufacturing purposes and shall declare the electricity units consumed during the relevant tax period in the sales tax return.

(c) **Payment of additional sales tax under S.R.O. 1245(I)/2026.-** The registered person shall, in respect of each tax period, generate a special PSID challan/CPR **(Annex-A)** made available exclusively for steel manufacturers operating on captive power or self-generation of electricity, for payment of additional sales tax payable under S.R.O. 1245(I)/2026, determined on the basis of electricity units consumed during that tax period, and shall deposit the amount so determined by the 5th day of the following month, without issuance or generation of any invoice.

(d) **Reflection and adjustment in sales tax return.-** The amount of additional sales tax deposited under clause (c) and verified through the corresponding CPR shall be reflected in STR-7 Row 23c, ***"Additional Sales Tax on electricity supplied to Steel Melters and Re-Rollers",*** of the sales tax return for the tax period to which the electricity units consumed relate, and an equivalent amount shall be reflected in STR-7 Row 1a, *"Input from Additional Sales Tax on electricity supplied to Steel Melters and Re-Rollers",* of the sales tax return for adjustment against output sales tax in accordance with law.

(e) No amount shall be reflected in STR-7 Row 23c or allowed as adjustment through STR-7 Row 1a unless the corresponding additional sales tax has been deposited through the special PSID challan and verified through CPR.

(f) The Commissioner Inland Revenue concerned shall verify the electricity units consumed during the relevant tax period on the basis of the record maintained by the

Khalid Mehmood
Second Secretary (ST-L&P)
Federal Board of Revenue

registered person and in accordance with the applicable provisions of the Sales Tax Act, 1990 and the conditions of Thirteenth Schedule thereto.

(g) The registered person shall declare its production and supplies in the sales tax return in accordance with the provisions of the Sales Tax Act, 1990 and the rules made thereunder.

2. The concerned Chief Commissioner Inland Revenue/Commissioner Inland Revenue shall ensure implementation of this General Order and monitor payment of additional sales tax by the registered persons covered hereunder. Any default, short payment or incorrect declaration of electricity units shall be dealt with in accordance with the relevant provisions of the Sales Tax Act, 1990 and the rules made thereunder.

3. This General Order shall take effect from the 1st day of July, 2026.

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

**Cc: -**

(i) SA to Member (IR Ops), FBR, Islamabad
(ii) Director General (IT&DT), FBR, Islamabad
(iii) All Chief Commissioners-IR, LTOs/CTOs/RTOs.
(iv) Chief (TPS)/Webmaster, FBR, Islamabad for placing on web-portal
(v) The CEO PRAL, Islamabad.

Federal Board of Revenue
Government of Pakistan

# ADDITIONAL SALES TAX PAYMENT CHALLAN

For 1-Bill Payment through member bank please add prefix 999999 with PSID

**PSID # :**

Collectorate _____

Name _____

Address _____

NTN

| Month | Year |
|---|---|
| | |

Tax Period

## DETAILS OF ELECTRICITY

Number of Electricity Units (KWH) _____

Additional Sales Tax Rate _____

Additional Sales Tax Amount - Ref. S.R.O. 1245(I)/2026 _____

## HEAD OF ACCOUNT

**Amount in Pak Rs.**

B-02341 **Additional Sales Tax** _____

Total Amount _____

Amount in words _____

## Modes & particulars of payment

| Sr. | Type | No. | Amount | Date | Bank | City | Branch Name & Addresses |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |

## DECLARATION

I hereby declare that the particulars mentioned in this challan are correct.

CNIC of Depositor _____

Name of Depositor _____

Date _____

×

**PSID-ST-XXXXXXXXXXXX-XXXXX**

**Stamp & Signature**

**PSID Expiry Date :**

Prepared By :

**Note:** This is an input form and should not be signed/stamped by the Bank. However, a CPR should be issued after receipt of payment by the Bank.

# SALES TAX DEPARTMENT

## COMPUTERIZED PAYMENT RECEIPT ( CPR - ST )

**SBP Banking Services Corporation** **Alternative Delivery Channel -**

**CPR No : ST-XXXXXXXX-XXXX-XXXXXXX**

**Payment Date :**
**Collectorate :**
**Tax Period :**
**STRN :**

**NTN :**
**CNIC / RegInc No :**
**Name of Tax Payer :**
**Name of Business :**
**Address :**

**Details of Electricity**

Number of Electricity Units (KWH)

Additional Sales Tax Rate

Additional Sales Tax Amount - Ref. S.R.O. 1245(I)/2026

| Head of Account (NAM Code) | Description | Amount |
|---|---|---|
| B-02341 | Additional Sales Tax | |
| | Total | |

**Amount of Tax :**
**Amount of Tax in Words :**

| Payment Mode | Amount | Date | AC / Ref No | Bank & Branch |
|---|---|---|---|---|

**CPR: ST-XXXXXXXX-XXXX-XXXXXXX**

**Signature & Stamp of Manager / Authorized officer**

Document Generation Date: