

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C.No. 2(17) ST-L&P/2026/123588-R

Islamabad, the 30th October, 2026

Sales Tax General Order No. 32 Of 2026 - IR Operations

Subject: ELECTRONIC MONITORING OF PRODUCTION IN THE TYRE SECTOR

In exercise of the powers conferred under sub-section (2) of section 40C of the Sales Tax Act, 1990, read with clause (a) of rule 150ZQR and the proviso thereto and rule 150ZQT of Chapter XIV-BA of the Sales Tax Rules, 2006, the Federal Board of Revenue is pleased to direct that all registered persons engaged in the manufacture of tyres, being goods specified at serial No. 44 of the Third Schedule to the Sales Tax Act, 1990, shall install and operationalize the prescribed electronic production monitoring system in the manner specified under the applicable rules.

2. It is hereby directed that the production of tyres shall be electronically monitored through the prescribed production monitoring system by installation of appropriate hardware and software at the curing press and the takeaway conveyor or finishing line of each manufacturing facility. The system shall count each cured tyre, distinguish valid production cycles from dry, maintenance and warm-up cycles and green (uncured) tyres, and identify the stock keeping unit (SKU) of each tyre by Diameter, Width, Tread Design/Pattern and Weight on the basis of the approved SKU master data, through solutions provided by vendors authorized by the Board.

3. All registered persons engaged in the manufacture of tyres are hereby directed to make all necessary arrangements for installation, integration and operationalization of the prescribed production monitoring system, including the requisite hardware, software, connectivity and access, at every curing press and finishing line, for successful implementation of electronic monitoring of production by or before 30th November, 2026. This Order shall come into force at once.

4. In order to ensure timely implementation of the electronic production monitoring system, the concerned Chief Commissioners Inland Revenue shall nominate dedicated focal persons who shall work in close liaison with the registered persons engaged in the Tyre Sector, the authorized vendor and FBR for timely installation and operationalization of the system.

The concerned field formations shall ensure that all registered persons actually engaged in the manufacture of tyres within their respective jurisdictions are brought under the electronic production monitoring regime. A non-exhaustive jurisdiction-wise list of registered persons engaged in the manufacture of tyres is enclosed as Annex-A. The list shall not restrict the applicability of this Order to any other registered person engaged in the manufacture of tyres but not appearing therein.

5. Details of the vendor authorized under Chapter XIV-BA of the Sales Tax Rules, 2006, vide Order of Authorization No. 1(7)/IR/TDU/2026 dated 30th October, 2026, for electronic monitoring of production in the Tyre Sector are as follows:


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

Sr No	Authorized vendor	NTN	Contact person	Phone or WhatsApp	Email
1	M/s ISSM Labelling Solutions (Pvt) Ltd	A033994	Haider Shafiq Salman Amin	0310-5463614 0313-4027777	haider.shafiq@issm.ai salman@issm.ai

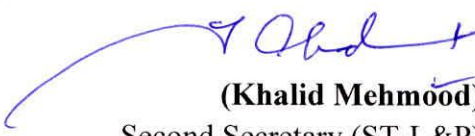
6. All vendors authorized by the Board for electronic monitoring of production in the Tyre Sector shall ensure that their production monitoring solutions comply with the requirements prescribed under Chapter XIV-BA of the Sales Tax Rules, 2006, the respective Authorization Orders and the technical specifications in Section V of the Stage 2 Request for Proposal, including, inter alia:

- electronic monitoring of production of tyres at every curing press and the takeaway conveyor or finishing line;
- accurate detection and counting of cured tyres and identification of the SKU of each tyre on the basis of the approved SKU master data;
- real-time capture and recording of production events;
- secure transmission of production data to the Central Control Unit/system of the Board on a real-time basis, together with storage and archiving of the prescribed data;
- detection and reporting of unexpected stops, tampering, equipment failure, interruption, bypass or other abnormal events;
- maintenance of appropriate audit logs and traceability of system events;
- provision of dashboards, reports and quantitative analysis of tyre production as required by the Board; and
- provision of data and analytics required for monitoring, reconciliation and enforcement under the Sales Tax Act, 1990 and the rules made thereunder.

7. In terms of sub-rule (2) of rule 150ZQT, no registered person engaged in the manufacture of tyres shall remove tyres from its business premises unless the production has undergone monitoring under Chapter XIV-BA. Every such person shall provide access, IT infrastructure, connectivity and power supply in terms of rule 150ZQE and pay the fee and charges determined under rule 150ZQZD.

8. The concerned Chief Commissioners Inland Revenue shall ensure compliance with this Order and submit implementation progress to the Board in the manner and at such intervals as may be prescribed. Any registered person engaged in the manufacture of tyres who is not included in the enclosed jurisdiction-wise list shall also be identified and brought under the electronic production monitoring regime in accordance with law.

9. This issues with the approval of the competent authority i.e. Member (IR Operations), FBR, Islamabad, and shall be applicable with immediate effect.


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

Cc:

- (i) SA to Member (IR Operations), FBR, Islamabad
- (ii) Member (Strategic Reforms and Transformation), FBR, Islamabad
- (iii) Director General (IT and Digital Transformation), FBR, Islamabad
- (iv) Chief Commissioners Inland Revenue, LTOs, CTOs and RTOs
- (v) Chief (Transformation Delivery Unit), FBR, Islamabad
- (vi) Webmaster, FBR Headquarters, Islamabad, for uploading on the FBR website

ANNEX-A

NON-EXHAUSTIVE JURISDICTION-WISE LIST OF REGISTERED MANUFACTURERS OF TYRES

Sr.	Tax Office	NTN	Name
1	LTO KARACHI	0702447	GHANDHARA TYRE AND RUBBER COMPANY LIMITED
2	LTO LAHORE	6705949	SERVICE LONG MARCH TYRES LIMITED
3	LTO LAHORE	C591453	SERVICE TYRES (PRIVATE) LIMITED
4	LTO LAHORE	0786466	PANTHER TYRES LIMITED
5	LTO LAHORE	2180655	DIAMOND TYRES LIMITED
6	LTO LAHORE	0222346	SERVICE INDUSTRIES LTD
7	LTO LAHORE	1345152	GHAURI TYRE & TUBE (PVT.) LIMITED
8	LTO MULTAN	4248759	CROWN TYRES LIMITED
9	RTO PESHAWAR	0862805	UNITED RUBBER (PRIVATE) LIMITED