

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

C.No. 1(162)/ST-L&P/2025/ *113180-R*

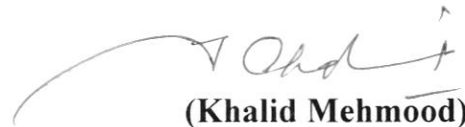
Islamabad the 7th October, 2026

Chief Commissioners Inland Revenue
LTOs/CTOs/ RTOs

Subject: **Allowing Declaration of Electricity Units to Annex-K Consumed During Month for Calculation of Sales Tax Liability**

I am directed to refer to the subject and to say that Annex-K of the Sales Tax Return is mandatory to file for steel melters/re-rollers and composite units to calculate the correct sales tax liability in terms of thirteenth schedule of the Sales Tax Act, 1990. Annex-K is fully automated and automatically fed the electricity units consumed once the DISCOs filed their Annex-C of the return of the period. However, it has been observed that taxpayers are facing hardships in cases where DISCOs either not declared supplies to the taxpayers or filed late returns.

2. In order to facilitate the taxpayers of steel sector (Melters/Re-Rollers), an interface has been developed and provided to the concerned Chief Commissioners Inland Revenue (CCIRs) to allow declaration of electricity units after due verification of electricity bill(s) of the month.
3. The taxpayer now require to file application online through Iris automated system to the concerned CCIRs along-with necessary details within statutory period to allow such adjustments. The CCIR concerned after due verification of relevant record/documents shall allow through online approval of electricity consumed units and the said consumed units shall automatically fetch to Annex-K enabling taxpayers to calculate correct sales tax liability and to file sales tax return accordingly. The CCIRs concerned may ensure statutory timelines for disposal of such applications.
4. All field formations are requested to utilize the said facility and process all such cases accordingly.


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

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- (i) SA to Member (IR-Operations), FBR, Islamabad
- (ii) Chief (TPS), FBR, Islamabad for placing on web portal