Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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C.No. 1(202) ST-L&P/2026/127890-R Islamabad, the 12th November, 2026

Sales Tax General Order No. 34 Of 2026 - IR Operations

Subject: Amendment to STGO 16/2026 Dated 06.08.2026. Application of Sales Tax at the Rate of Rupees Five per Unit of Electricity Consumed by Iron and Steel Manufacturers (Melters, Re-Rollers and Composite Units)

In exercise of the powers conferred by the third proviso to sub-section (2) of Section 6 of the Sales Tax Act, 1990, read with clause (g) of SRO 1245(I)/2026 dated 31.07.2026, the Federal Board of Revenue the Federal Board of Revenue is pleased to make the following further amendments in its Sales Tax General Order No. 16 of 2026 dated 6th August, 2026, namely:-

In the aforesaid General Order, in the Table, after serial number 39 in column (1) and the entries relating thereto in columns (2), (3),(4) and (5) the following new serial number and the entries relating thereto shall be added, namely:-

S.#	NTN	Business Name	Electricity Reference No	Name of DISCO
(1)	(2)	(3)	(4)	(5)
40	2389374	M/s Almoiz Industries Limited	Respective No	Self-Generation
41	1863435	M/s Hajvairy Steel Industries (Pvt) Ltd	Respective No	Respective DISCO
42	0225964	M/s Sheikhoo Sugar Mills Limited	Respective No	Self-Generation
43	3767154	M/s Nauman Steel	Respective No	Respective DISCO
44	7269112	M/sCapital Islamabad Supreme Industry	Respective No	Respective DISCO
45	A297653	M/s TSR Steel (Private) Limited	Respective No	Respective DISCO
46	7184329	M/s Gul Shahzada Steel Mill.	Respective No	Respective DISCO
47	E429994	M/s Husnain And Co	Respective No	Respective DISCO

2. The eligibility of above-mentioned taxpayers have been determined on the basis of criteria as provided in the SRO.1245(I)/2026 ibid for consumption of scrap as well as electricity units for production of steel products and import of scrap under the specified HS codes.

Khalid Mehmood
Second Secretary (ST-L&P)

3. The list of taxpayers may be revised from time to time by the Board or on the recommendations of the Commissioner Inland Revenue (CIR), as the case may be. The Board or the respective field formations may independently examine the eligibility of any registered manufacturer for inclusion in or exclusion from the list in accordance with the prescribed criteria. In case any hardship arises, the matter may be brought to the notice of the concerned Commissioner Inland Revenue for appropriate consideration.

4. This STGO is applicable on all electricity connections of above taxpayers with immediate effect.

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

Cc: -

(i) SA to Member (IR Ops), FBR, Islamabad
(ii) Member (IR Policy)/ (Strategic Transformation), FBR, Islamabad.
(iii) Director General (IT&DT), FBR, Islamabad
(iv) Chief (TPS)/Webmaster, FBR, Islamabad for placing on web-portal
(v) The CEO PRAL, Islamabad.
(vi) All DISCOs for application of specified rates