Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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C.No. 2(18) ST-L&P/2026/128106-R Islamabad, the 12th November, 2026

Sales Tax General Order No. 35 of 2026 - IR Operations

Subject: **ELECTRONIC MONITORING OF PRODUCTION IN THE PACKAGED TEA 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, blending or packing of tea in retail packing (packaged tea), including toll or contract packers, being goods specified at serial No. 10 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. For the purposes of this Order, packaged tea includes all tea in retail packing of any size, weight or format, including sachets, pouches, packs, cartons, jars, tins, tea-bag boxes and catering or bulk packs, falling in the following categories:

(a) black tea (fermented) and partly fermented tea, whether or not flavoured or blended, including leaf, CTC, fannings and tea dust;

(b) green tea (not fermented), whether or not flavoured;

(c) black, green or flavoured tea packed in tea bags;

(d) instant tea, and extracts, essences and concentrates of tea; and

(e) preparations with a basis of tea, including tea premixes containing milk powder or sugar, such as 3-in-1 and instant brew premixes.

3. It is hereby directed that the production of packaged tea shall be electronically monitored through the prescribed production monitoring system, by installation of appropriate hardware and software on every packing line of each manufacturing or packing facility, at the point after the retail pack is filled and sealed. The system shall read the barcode printed on each retail pack through industrial barcode scanners to identify its stock keeping unit (SKU), count each pack through counting sensors, and record the count SKU-wise on the basis of the approved SKU master data, through solutions provided by vendors authorized by the Board. The system shall be deployed on all SKUs of packaged tea bearing a barcode, including packs, pouches, jars, tins and tea-bag cartons of every size and weight.

4. Every registered person engaged in the manufacture or packing of packaged tea any of whose SKUs does not, at present, bear a barcode, or bears a barcode that is not unique to that SKU,

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is hereby directed to make the following arrangements within fifteen (15) days of the issue of this Order:

(a) print, or affix by a durable label that cannot be removed without visible damage, a machine-readable barcode, such as a GS1 (EAN-13, EAN-8 or UPC) barcode, a Code 128 barcode, a QR code or a Data Matrix code, or any other one-dimensional or two-dimensional code readable by the system, on the outer face of every retail pack of each such SKU, at a fixed position readable by the scanner on the packing line;

(b) assign a separate and unique barcode to each SKU, so that every distinct brand, blend, net weight and pack type carries its own barcode, and no barcode is used for more than one SKU;

(c) register the SKU master data (brand, blend, net weight, pack type, retail price and barcode number, with a photograph of the pack) of all its SKUs with the authorized vendor for onward integration with the system of the Board, and register any new SKU, or any change in an existing SKU, at least seven (07) days before it is packed;

(d) where packing is done manually or the facility has no packing line, arrange a conveyor or a designated scanning point at the packing or dispatch stage through which every retail pack shall pass before removal, so that the system can read and count each pack; and

(e) not remove, cover, deface or alter the barcode on any pack, or pack any SKU without its registered barcode, after the system has been installed.

No SKU shall be excluded from monitoring on the ground that it does not bear a barcode, and a pack of an SKU that has not been barcoded and registered in terms of this paragraph shall be treated as not having undergone monitoring under Chapter XIV-BA.

5. All registered persons engaged in the manufacture or packing of packaged tea 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 packing line or scanning point, for successful implementation of electronic monitoring of production by or before **10th December, 2026**. This Order shall come into force at once.

6. 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 Packaged Tea Sector, the authorized vendors and FBR for timely barcoding of SKUs and installation and operationalization of the system.

7. The concerned field formations shall ensure that all registered persons actually engaged in the manufacture or packing of packaged tea 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 or packing of packaged tea is enclosed as Annex-A. The list

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shall not restrict the applicability of this Order to any other registered person engaged in the manufacture or packing of packaged tea but not appearing therein.

8. Details of the vendors authorized under Chapter XIV-BA of the Sales Tax Rules, 2006, vide Orders of Authorization No. 7(3)/IR/TDU/2026, for electronic monitoring of production in the Packaged Tea Sector are as follows:

Sr. No	Authorized vendor	NTN	Contact person	Phone or WhatsApp	Email
1	M/s Excellence Delivered (ExD) (Pvt) Ltd	P355-2806-7	Sohail Minhas	0300-8509918 021-35247132	sohail.minhas@exdnow.com
2	M/s National Radio and Telecommunication Corporation (NRTC)	0009815-9	Waqas Ahmed Masood	0300-4081111	waqas.masood@nrtc.com.pk
3	M/s Tollink Pakistan (Pvt) Ltd	1475124-7	Ahmed Zeeshan	0300-8546496	azeeshan@tollink.com.pk
4	M/s AJCL (Pvt) Ltd	3954151-7	Rameez H. Loan	0300-2541501	rameez.loan@ajcl.net

9. All vendors authorized by the Board for electronic monitoring of production in the Packaged Tea 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 Orders of Authorization and the technical specifications in Section V of the Bidding Document for Bid No. 7(3)/IR/TDU/2026, including, inter alia:

- electronic monitoring of production of packaged tea on every packing line or designated scanning point;
- identification of the SKU of each pack by reading its barcode, and accurate counting of each pack through counting sensors, on the basis of the approved SKU master data;
- registration of the SKU master data of each manufacturer, and support to manufacturers in barcoding and registering SKUs that do not bear a barcode;
- real-time capture and recording of production events, including through IP cameras;
- 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, unreadable or unregistered barcodes, SKU mismatch, 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 packaged tea 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.

10. In terms of sub-rule (2) of rule 150ZQT, no registered person engaged in the manufacture or packing of packaged tea shall remove packaged tea from its business premises unless the production has undergone monitoring under Chapter XIV-BA. Every such person shall provide

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access, IT infrastructure, connectivity and power supply in terms of rule 150ZQZE and pay the fee and charges determined under rule 150ZQZD.

11. The concerned Chief Commissioners Inland Revenue shall ensure compliance with this Order, including the barcoding and registration of SKUs under paragraph 4, 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 or packing of packaged tea 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.

12. 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) Chief (TPS)/Webmaster, FBR, Islamabad, for uploading on the FBR website

ANNEX-A

NON-EXHAUSTIVE JURISDICTION-WISE LIST OF REGISTERED MANUFACTURERS AND PACKERS OF PACKAGED TEA

Sr.	Tax Office	NTN	Name
1	LTO KARACHI	0712331	TAPAL TEA (PRIVATE) LIMITED
2	LTO ISLAMABAD	4239225	ISLAMABAD TEA COMPANY
3	LTO KARACHI	4339016	MEZAN TEA (PRIVATE) LIMITED
4	CTO-II KARACHI	6411398	ALPHA TEA (PRIVATE) LIMITED
5	RTO PESHAWAR	A289568	LEADER TEA (PRIVATE) LIMITED
6	RTO PESHAWAR	8755635	TOP TEA COMPANY
7	RTO-II KARACHI	4693557	KOHISTAN FOODS
8	RTO ISLAMABAD	8127314	QUALITY PRODUCTS
9	RTO-I KARACHI	0273383	NOOR TEA CO.
10	LTO KARACHI	2153342	AHBAAB IMPEX
11	RTO SARGODHA	6987805	DK PRODUCTS (PRIVATE) LIMITED
12	RTO-I KARACHI	7101947	KAMAL FOODS
13	RTO ABBOTTABAD	3200683	RAAZ INDUSTRIES (PRIVATE) LIMITED
14		0479010	EASTERN PRODUCTS (PRIVATE) LIMITED