Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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C.No. 2(20) ST-L&P/2026/130930-R Islamabad, the 19th November, 2026

Sales Tax General Order No. 38 of 2026

Subject: ELECTRONIC MONITORING OF PRODUCTION IN THE PAPER AND PAPERBOARD SECTOR

In exercise of the powers conferred under sub-section (2) of section 40C of the Sales Tax Act, 1990, read with rules 150ZQR and 150ZQT of Chapter XIV-BA of the Sales Tax Rules, 2006 and S.R.O. 1751(I)/2026 dated 7th October, 2026, the Federal Board of Revenue is pleased to direct that all registered persons engaged in the manufacture of paper and paperboard, whether on their own account or as toll manufacturers, 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 paper and paperboard shall be electronically monitored through the prescribed production monitoring system by installation of appropriate hardware and software. The system shall detect, weigh and count stock keeping unit (SKU) of each such unit by grade, GSM, solutions provided by vendor(s) authorized by the Board. Where a registered person uses paper or paperboard manufactured by him in the manufacture of other goods within the same premises, the point at which such paper or paperboard is taken from the production line for such use shall also be monitored.

3. All registered persons engaged in the manufacture of paper and paperboard, including composite units producing products thereof (excluding solely engaged in cutting and printing) 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 paper machine and production lines, for successful implementation of electronic monitoring of production by or before **15th December, 2026**.

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 Paper and Paperboard Sector, the authorized vendor and FBR for timely installation and operationalization of the system.

5. The concerned field formations shall ensure that all registered persons actually engaged in the manufacturing of paper and paper-board within their respective jurisdictions are brought under the electronic production monitoring regime. A non-exhaustive jurisdiction-wise list of registered persons engaged in the manufacturing of paper and paperboard 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 paper and paperboard but not appearing therein.

6. Details of the vendor authorized under Chapter XIV-BA of the Sales Tax Rules, 2006, vide Order of Authorization No. 7(1)/IR/TDU/2026 dated 18th November, 2026, for electronic monitoring of production in the Paper and Paperboard Sector are as follows:

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

7. All vendors authorized by the Board for electronic monitoring of production in the Paper and Paperboard 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.

8. In terms of sub-rule (2) of rule 150ZQT, no registered person engaged in the manufacture of paper and paperboard shall remove paper or paperboard 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 150ZQZE and pay the fee and charges determined under rule 150ZQZD.

9. This Order is in addition to Sales Tax General Order No. 27 of 2026 dated 7th October, 2026, and the video surveillance system installed thereunder at the premises of registered persons engaged in the manufacture of paper and paperboard shall continue to operate.

10. 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 paper and paperboard 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.

11. This issues with the approval of the competent authority i.e. Member, ST&FED (Technical), FBR, Islamabad, and shall be applicable with immediate effect.

(Khalid Mehmood)
Second Secretary,ST&FED (Technical)

Cc:

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

Annex-A

Non-exhaustive list of Registered Persons - Paper & Paper Board

Sr.	TAX OFFICE	NTN	BUSINESS NAME
1	CTO LAHORE	4356207	AAJ PAPER MILLS (PVT)LTD
2	CTO LAHORE	3795452	AL-AZIZ PAPER MILLS (PVT.) LIMITED
3	CTO LAHORE	2610884	AL-KARAM PAPER MILLS (PVT.) LIMITED
4	CTO LAHORE	7210994	IDEAL FLUTING AND CRAFT PAPER (PVT) LTD. (PACKAGES)
5	CTO LAHORE	0786570	M/S OMAR TISSUE MILLS (PVT) LTD
6	CTO LAHORE	J417984	PRIME PAPER MILLS (PRIVATE) LIMITED
7	CTO LAHORE	1410322	SADIQ PAPER PRODUCTS
8	CTO LAHORE	0786374	SHAHEEN PAPER & BOARD INDUSTRIES (PVT) LTD.
9	CTO LAHORE	1364036	SYID PAPER MILLS (PRIVATE) LIMITED
10	CTO LAHORE	0224459	ZAMAN PAPER & BOARD MILLS (PVT.) LTD.
11	CTO-I KARACHI	E343267	S.B PAPER MILLS (PRIVATE) LIMITED
12	CTO-I KARACHI	6591594	SAJJAN PAPER MILL (PRIVATE) LIMITED
13	CTO-I KARACHI	4505532	XCELLENT PAPER AND BOARD MILLS (PRIVATE) LIMITED
14	CTO-II KARACHI	3220803	KARACHI PAPER & BOARD MILLS (PVT) LTD
15	LTO KARACHI	3000673	BULLEH SHAH PACKAGING (PRIVATE) LTD
16	LTO KARACHI	0710009	CENTURY PAPER AND BOARD MILLS LTD
17	LTO KARACHI	0712033	M/S SECURITY PAPERS LIMITED
18	LTO KARACHI	0711195	MIRPURKHAS SUGAR MILLS LIMITED
19	LTO KARACHI	5422752	PACKAGES CONVERTORS LIMITED
20	LTO KARACHI	0711010	THAL LTD - JUTE DIVISION
21	LTO LAHORE	3197961	FAZAL PAPER MILLS (PVT.) LTD
22	LTO LAHORE	2152265	M/S FLYING PAPER INDUSTRIES LTD.
23	LTO LAHORE	0786560	MANDIALI PAPER MILLS (PVT.) LTD.
24	LTO LAHORE	3621249	NASEER PAPER AND BOARD MILLS (PVT) LTD
25	LTO LAHORE	2166009	NISHAT PACKAGING LIMITED
26	LTO LAHORE	0829241	PREMIER PAPER MILLS LIMITED
27	LTO LAHORE	0683803	TETRA PAK (PAKISTAN) LIMITED
28	RTO ABBOTTABAD	4136376	KERTAS PAPER & BOARD MILLS (PVT) LIMITED
29	RTO FAISALABAD	4393198	PAK PUNJAB PAPER AND BOARD MILLS
30	RTO GUJRANWALA	2778037	PRIME PAPER MILLS
31	RTO HYDERABAD	6656961	FATIMA BOARD AND PAPER MILL (PRIVATE) LIMITED
32	RTO HYDERABAD	0857970	P/O DIAMOND RESIDENCY
33	RTO HYDERABAD	6587223	RAS PAPER MILLS (PRIVATE) LIMITED
34	RTO MULTAN	4287115	AWAIS USAMA PAPER MILLS PRIVATE LIMITED
35	RTO MULTAN	2932834	USMAN PAPER MILLS
36	RTO PESHAWAR	3789794	A A PAPER PRIVATE LIMITED
37	RTO PESHAWAR	0710036	CHERAT PACKAGING LIMITED
38	RTO PESHAWAR	0000354	FLYING KRAFT (PVT) LTD
39	RTO PESHAWAR	1730260	M/S OLYMPIA PAPER & BOARD MILL (PVT) LTD
40	RTO QUETTA	E251333	SUPER PAPER MILLS (PRIVATE) LIMITED
41	RTO RAWALPINDI	C023981	EXCELLENT PAPER PRODUCT
42	RTO-I LAHORE	4161685	AL ASAR PAPER MILLS
43	RTO-I LAHORE	7112607	PRIME PAPER MILLS
44	RTO-I LAHORE	4362238	ZEE T PAPER INDUSTRY
45	RTO-II KARACHI	7905671	SUPER MASTER PAPER MILLS