

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C.No. 1(200) ST-L&P/2026/84185-R

Islamabad, the 4th August, 2026

Sales Tax General Order No. 14 Of 2026 -- IR Operations

Subject: **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 is pleased to notify the names of registered manufacturers in the iron and steel sector (Melters, Re-Rollers and Composite Units) whose imports of scrap HS code 7204.3000, 7204.4100, 7204.4990 and 7204.4940 including purchases from EFS Importers directly during the preceding twelve months exceed seventy percent of their total purchases of scrap of aforementioned HS codes and whose operations are duly integrated with the FBR's computerized system. Accordingly, these manufacturers shall be charged sales tax at the rate of **Rupees Five (Rs.5)** per unit of electricity consumed through the electricity bills issued by the respective DISCOs. The names of the registered manufacturers are as under:

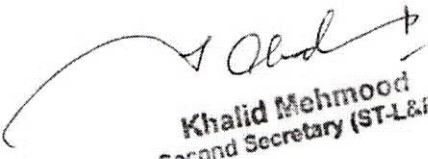
S.#	NAME OF TAXPAYERS	NTN	Electricity Reference NO	Name of DISCO
1	HATTAR STEEL RE-ROLLING MILLS	0009726	Respective No	Respective DISCO
2	NEELUM STEEL INDUSTRIES	0017680	Respective No	Respective DISCO
3	IQBAL INDUCTION FURNACE	0320329	Respective No	Respective DISCO
4	M/S ITTEHAD STEEL INDUSTRIES	0345163	Respective No	Respective DISCO
5	M/S BARKAT STEEL MILLS	0440908	Respective No	Respective DISCO
6	M/S. FATEMI WIRES	0579441	Respective No	Respective DISCO
7	FAZAL STEEL (PRIVATE) LIMITED	0656840	Respective No	Respective DISCO
8	PAK IRON & STEEL CASTING	0656949	Respective No	Respective DISCO
9	AMRELI STEELS LTD	0709641	Respective No	Respective DISCO
10	M/S KAMRAN STEEL RE-ROLLING MILLS (PVT) LIMITED	0786550	Respective No	Respective DISCO
11	NEW SHALIMAR STEEL INDUSTRIES (PVT.) LIMITED	0786554	Respective No	Respective DISCO
12	M/S AZIZ INDUSTRIES	0788917	Respective No	Respective DISCO
13	FRONTIER FOUNDRY STEEL LIMITED	0804255	Respective No	Respective DISCO
14	RAJPUT STEEL INDUSTRY	0962986	Respective No	Respective DISCO
15	ISHTIAQ STEEL INDUSTRY	1226341	Respective No	Respective DISCO
16	M/S ILYAS STEEL RE-ROLLING MILLS	1253144	Respective No	Respective DISCO


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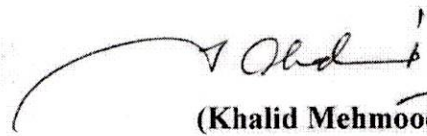
17	GHULAM RASOOL STEEL FURNACE & RE ROLLING MILLS	1266541	Respective No	Respective DISCO
18	M/S A.F. STEEL RE-ROLLING MILLS	1280045	Respective No	Respective DISCO
19	MADINA STEEL INDUSTRY	1285107	Respective No	Respective DISCO
20	EJAZ BROTHERS STEEL FURNACE & RE-ROLLING MILLS	1295318	Respective No	Respective DISCO
21	AFCO STEEL INDUSTRIES	1415951	Respective No	Respective DISCO
22	KHURRAM STEEL MILLS	1551603	Respective No	Respective DISCO
23	AMK STEELS (PVT) LIMITED	1693784	Respective No	Respective DISCO
24	ITTEFAQ IRON INDUSTRIES LTD	1926269	Respective No	Respective DISCO
25	NAZIR INDUSTRY	2005136	Respective No	Respective DISCO
26	ZAMSUN STEEL INDUSTRIES	2123537	Respective No	Respective DISCO
27	BSF STEEL RE ROLLING MILLS PRIVATE LIMITED	2188662	Respective No	Respective DISCO
28	PAK STEEL FURNACE.	2208511	Respective No	Respective DISCO
29	M/S KARACHI STEEL RE-ROLLING MILLS	2221991	Respective No	Respective DISCO
30	AL GHANI STEEL MILLS	2269654	Respective No	Respective DISCO
31	SARHAD IRON & STEEL MILLS (PRIVATE) LIMITED	2466552	Respective No	Respective DISCO
32	NAEEM INDUSTRY	2467678	Respective No	Respective DISCO
33	ROSHAN STEEL FURNACE	2495127	Respective No	Respective DISCO
34	A.M STEEL FURNACE & REROLLING MILLS	2899498	Respective No	Respective DISCO
35	MALIK TAJ DIN STEEL INDUSTRY	2948325	Respective No	Respective DISCO
36	ASLAM STEEL FURNACE	3182202	Respective No	Respective DISCO
37	M/S HAROON BROTHERS STEEL	3327175	Respective No	Respective DISCO
38	RASHEED STEEL	3348026	Respective No	Respective DISCO
39	AMMAZ STEEL INDUSTRY.	3385972	Respective No	Respective DISCO
40	SANGAM STEEL MILLS	3425297	Respective No	Respective DISCO
41	MUGHAL IRON & STEEL INDUSTRIES LTD	3533975	Respective No	Respective DISCO
42	NAIMAT ULLAH STEEL WORKS (PVT.) LTD.	3536960	Respective No	Respective DISCO
43	PAKISTAN STEEL RE-ROLLING MILLS	3606973	Respective No	Respective DISCO
44	M/S HABIB ITTEHAD STEEL RE-ROLLING MILLS.	3612497	Respective No	Respective DISCO
45	M.A STEEL CASTING	3680099	Respective No	Respective DISCO
46	NAUMAN STEEL	3767154	Respective No	Respective DISCO
47	FAROOQ STEEL INDUSTRIES	3961931	Respective No	Respective DISCO
48	TAHIR ENGINEERING WORKS.	3972684	Respective No	Respective DISCO
49	IBRAHIM NIZAMI STEEL WIRE INDUSTRIES (PRIVATE) LIMITED	4013164	Respective No	Respective DISCO
50	SHER STEEL FURNACE & RE-ROLLING MILLS.	4038965	Respective No	Respective DISCO
51	G.M.B STEEL FURNACE AND RE-ROLLING.	4220416	Respective No	Respective DISCO
52	KOHSAR STEEL INDUSTRIES	4237471	Respective No	Respective DISCO
53	MAQSOOD STEEL.	4241210	Respective No	Respective DISCO
54	SHAHEEN RE ROLLING STEEL INDUSTRIES PRIVATE LIMITED	4254346	Respective No	Respective DISCO
55	KBS STEEL FURNACE	4288071	Respective No	Respective DISCO
56	AK STEEL AND RE-ROLLING MILLS	4346029	Respective No	Respective DISCO
57	BIN YAMIN STEEL INDUSTRIES(PVT)LIMITED	4359870	Respective No	Respective DISCO
58	TAJ RE-ROLLING AND STEEL MILLS (PRIVATE) LIMITED	4377168	Respective No	Respective DISCO

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Second Secretary (ST-Gen)

59	M/S CRESCENT STEEL INDUSTRIES	4470553	Respective No	Respective DISCO
60	SHALIMAR GROUP OF COMPANIES (PRIVATE) LIMITED	4567662	Respective No	Respective DISCO
61	METCORE INDUSTRIES	4712219	Respective No	Respective DISCO
62	PRIME STEEL RE-ROLLING MILLS	4953895	Respective No	Respective DISCO
63	PLATINUM STEEL MILL (PRIVATE) LIMITED	5593212	Respective No	Respective DISCO
64	A.K TARIQ FOUNDRY.	6108619	Respective No	Respective DISCO
65	ZK STEEL MILLS	6441465	Respective No	Respective DISCO
66	RAVI RE-ROLLING STEEL MILLS (PRIVATE) LIMITED	7044974	Respective No	Respective DISCO
67	GUL SHAHZADA STEEL MILL.	7184329	Respective No	Respective DISCO
68	AL-GUJAR BROTHERS STEEL RE-ROLLING MILLS	7223359	Respective No	Respective DISCO
69	IKRAM STEEL INDUSTRIES	7234292	Respective No	Respective DISCO
70	MALIK AL BASHIR STEEL INDUSTRIES.	7269112	Respective No	Respective DISCO
71	FARID STEEL CASTING INDUSTRIES	7290175	Respective No	Respective DISCO
72	YAR STEEL MILL	7324838	Respective No	Respective DISCO
73	NAVEENA STEEL MILLS (PRIVATE) LIMITED	7449794	Respective No	Respective DISCO
74	A-ONE RE-ROLLING STEEL MILLS	7953605	Respective No	Respective DISCO
75	MALAKAND STEEL MILLS.	7977141	Respective No	Respective DISCO
76	SHALIMAR SONS RE-ROLLING MILLS (PRIVATE) LIMITED	8055574	Respective No	Respective DISCO
77	EASTERN STEEL INDUSTRIES	8139741	Respective No	Respective DISCO
78	RBS STEEL MILLS (PRIVATE) LIMITED	8161629	Respective No	Respective DISCO
79	M/S NEW MOHMAND STEEL MILLS	8249472	Respective No	Respective DISCO
80	ZAHID ENTERPRISES STEEL RE-ROLLING MILLS.	8255820	Respective No	Respective DISCO
81	HUNZA STEEL (PRIVATE) LIMITED	8295548	Respective No	Respective DISCO
82	MAS STEEL FURNACE (PRIVATE) LIMITED	8297660	Respective No	Respective DISCO
83	KHALEEJ STEEL INDUSTRIES (PRIVATE) LIMITED	8980826	Respective No	Respective DISCO
84	M/S BATALA STEEL INDUSTRIES	9184872	Respective No	Respective DISCO
85	BATALA STEEL MILLS	9285614	Respective No	Respective DISCO
86	TSR STEEL (PRIVATE) LIMITED	A297653	Respective No	Respective DISCO
87	ABDULLAH HUSNAIN STEEL INDUSTRY (SMC-PRIVATE) LIMITED	G371241	Respective No	Respective DISCO
88	FAIZAN STEEL.	1226268	Respective No	Respective DISCO
89	UNION STEEL INDUSTRIES	4108044	Respective No	Respective DISCO
90	M/S AMIR STEEL RE-ROLLING MILLS	7212415	Respective No	Respective DISCO
91	INDUS STEEL MILLS CORPORATION PVT LIMITED	3186089	Respective No	Respective DISCO
92	M/S AFAQ STEEL	2153988	Respective No	Respective DISCO
93	ISLAMABAD STEEL FURNACE & RE-ROLLING MILLS	1277079	Respective No	Respective DISCO
94	AK SMELTERS AND RE-ROLLER (PRIVATE) LIMITED	A058481	Respective No	Respective DISCO
95	M/S AMIR ASIM STEEL RE-ROLLING MILLS (PVT) LTD	0786503	Respective No	Respective DISCO
96	M.ASIF STEEL INDUSTRIES (PVT) LTD	4298047	Respective No	Respective DISCO
97	NOMEE STEEL (PRIVATE) LIMITED	8154803	Respective No	Respective DISCO
98	MADNI STEEL IMPEX	8912769	Respective No	Respective DISCO
99	KTB STEEL (PRIVATE) LIMITED	8949643	Respective No	Respective DISCO


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2. 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.


(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), FBR, Islamabad
- (v) The CEO PRAL, Islamabad.
- (vi) All DISCOs for application of specified rates
- (vii) Webmaster, FBR, Islamabad for placing on web-portal