

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C.No. 1(202) ST-L&P/2026/85500-R

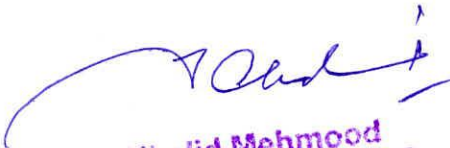
Islamabad, the 6th August, 2026

Sales Tax General Order No. 16 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 and in supersession of STGO 14/2026 dated 04.08.2026, 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.#	NTN	Business Name	Electricity Reference No	Name of DISCO
1	1280045	A.F.STEEL RE-ROLLING MILLS	Respective No	Respective DISCO
2	1415951	AFCO STEEL INDUSTRIES	Respective No	Respective DISCO
3	A058481	AK SMELTERS AND RE-ROLLER (PRIVATE) LIMITED	Respective No	Respective DISCO
4	4346029	AK STEEL AND RE-ROLLING MILLS	Respective No	Respective DISCO
5	0709641	AMRELI STEELS LTD	Respective No	Respective DISCO
6	0788917	AZIZ INDUSTRIES	Respective No	Respective DISCO
7	8139741	EASTERN STEEL INDUSTRIES	Respective No	Respective DISCO
8	1226268	FAIZAN STEEL	Respective No	Respective DISCO
9	7290175	FARID STEEL CASTING INDUSTRIES	Respective No	Respective DISCO
10	0804255	FRONTIER FOUNDRY (PVT.) LIMITED	Respective No	Respective DISCO
11	0009726	HATTAR STEEL RE-ROLLING MILLS	Respective No	Respective DISCO
12	8295548	HUNZA STEEL (PRIVATE) LIMITED	Respective No	Respective DISCO
13	7234292	IKRAM STEEL INDUSTRIES	Respective No	Respective DISCO
14	3186089	INDUS STEEL MILLS CORPORATION PVT LIMITED	Respective No	Respective DISCO
15	0320329	IQBAL INDUCTION	Respective No	Respective DISCO
16	1226341	ISHTIAQ STEEL INDUSTRY	Respective No	Respective DISCO
17	0345163	ITTEHAD STEEL INDUSTRIES	Respective No	Respective DISCO


Khalid Mehmood
Second Secretary (ST-L&P)

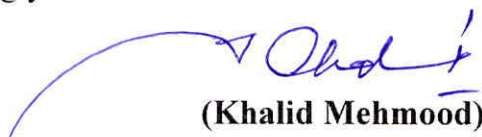
18	0786550	KAMRAN STEEL REROLLING MILLS (PVT)LTD	Respective No	Respective DISCO
19	2221991	KARACHI STEEL RE-ROLLING MILLS	Respective No	Respective DISCO
20	1277079	M/S ISLAMABAD STEEL FURNACE & RE-ROLLING MILLS	Respective No	Respective DISCO
21	1285107	MADINA STEEL INDUSTRY	Respective No	Respective DISCO
22	3533975	MUGHAL IRON & STEEL INDUSTRIES LTD	Respective No	Respective DISCO
23	7449794	NAVEENA STEEL MILLS (PRIVATE) LIMITED	Respective No	Respective DISCO
24	0786554	NEW SHALIMAR STEEL INDUSTRIES (PVT.) LIMITED	Respective No	Respective DISCO
25	8154803	NOMEE STEEL (PRIVATE) LIMITED	Respective No	Respective DISCO
26	0656949	PAK IRON & STEEL CASTING	Respective No	Respective DISCO
27	2208511	PAK STEEL	Respective No	Respective DISCO
28	3606973	PAKISTAN STEEL RE-ROLLING MILLS	Respective No	Respective DISCO
29	4953895	PRIME STEEL RE-ROLLING MILLS	Respective No	Respective DISCO
30	3425297	SANGAM STEEL MILLS	Respective No	Respective DISCO
31	8255820	ZAHID ENTERPRISES STEE RE-ROLLING MILLS	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.

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 from 01.07.2026.

5. The STGO 14 of 2026 dated 04.08.2026 is accordingly rescinded.


(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