**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 INDUSTERIES | 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