

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

C.No.1(22) SS/ST-L&P/Ops/2022/108784-R Islamabad, the 28th September, 2026

Sales Tax General Order # 26 of 2026
(Operations)

Subject: Input Tax Adjustment to Manufacturers of Oil & Ghee and Steel Melters and Re-Rollers- Addendum

Whereas, section 8(1)(a) of the Act restricts the adjustment of input on goods or services used or to be used for any purpose other than for taxable supplies made or to be made. Section 8(1)(f) and (i) of the Act provide that tax credit shall not be admissible on the goods or services not related to the taxable supplies made by the taxpayer.

2. Accordingly, FBR, restricted input tax adjustment on purchase of certain HS Codes in the cases of manufacturers of Oil and Ghee and Steel Melters /Re-Rollers through of STGO 12 of 2022 dated 07.04.2022. Annexure-II of the STGO ibid particularly relates to Steel Melters/ Re-Rollers

3. Whereas, the attached list of HS Codes is further added to Annex-II to the STGO 12 of 2022 dated 07.04.2022 being finished/semi-finished goods and are not related to **Steel Melters**.

4. Any hardship caused may be brought to the notice of the Commissioner-IR concerned. This STGO shall become applicable with immediate effect.


(Khalid Mehmood)
Second Secretary (ST-L&P)

Cc:

- (i) SA to Member (IR Ops), FBR, Islamabad
- (ii) DG (IT & DI), FBR, Islamabad
- (iii) Member (IR-Policy), FBR, Islamabad
- (iv) Chief Commissioners-IR, LTOs/CTOs/RTOs
- (v) CEO, PRAL, Islamabad
- (vi) Chief (TPS)/Webmaster FBR (HQ), Islamabad for uploading

Annexure-II

S.No	Description	HS Code
431	Semi-finished products of iron or non-alloy steel.	7207
432	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or	7208
433	Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold- rolled (cold- reduced), not clad, plated or coated	7209
434	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	7210
435	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	7211
436	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	7212
437	Other bars and rods of iron or non-alloy steel.	7215
438	Angles, shapes and sections of iron or non-alloy steel.	7216
439	Wire of iron or non-alloy steel.	7217
440	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	7218
441	Flat-rolled products of stainless steel, of a width of 600 mm or more.	7219
442	Flat-rolled products of stainless steel, of a width of less than 600 mm.	7220
443	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	7224
444	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	7225
445	Flat- rolled products of other alloy steel, of a width of less than 600 mm	7226
446	Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel	7227
447	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non- alloy steel.	7228
448	Wire of other alloy steel	7229