

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

C.No.01/POS/IR/2021/190031-R

Islamabad, September 06th, 2022

Sales Tax General Order No. 03 of 2023

Subject: Tier-1 Retailers – Integration with FBR’s POS System

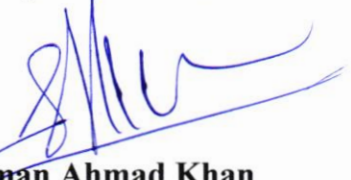
The Finance Act, 2019 added sub-section (6) to section 8B of the Sales Tax Act, 1990 (“the STA, 1990”) whereby a Tier-1 Retailer “(T-1R)” who did not integrate its retail outlet in the manner prescribed under sub-section (9A) of section 3 of the STA, 1990 during a tax period, its adjustable tax for that period would be reduced by 15%. The figure of 15% has been raised to 60% vide Finance Act, 2021.

2. In order to operationalize this important provision of law, a system-based approach has been adopted whereby all T-1Rs who are liable to integrate but have not yet integrated, with effect from July-2021 (Sales Tax Returns filed in August, 2021) are to be dealt with as per the procedure laid down in STGO No. 1 of 2022 issued on 3rd August 2021.

3. Vide the instant Sales Tax General Order, a list of 81 identified T-1Rs has been placed on FBR’s web portal at www.fbr.gov.pk allowing them to integrate with FBR’s system by 10th of September 2022 and the procedure of exclusion from this list of 81 identified T-1Rs shall apply as laid down in STGO 17 of 2022 dated 13.05.2022.

4. Upon filing of Sales Tax Return for the month of September, 2022 for all hereby notified T-1Rs not having yet integrated, their input tax claim would be disallowed as above, without any further notice or proceedings, creating tax demand by the same amount.

Enclosed: List of 81 integrable Tier-1 Retailers


(Salman Ahmad Khan)
Secretary (POS-North)

Circulation:-

- (i) SA to Chairman, FBR
- (ii) SA to Member (IR-Operations), FBR
- (iii) Chief Commissioners LTOs, CTOs, MTO, RTOs
- (iv) Pakistan Tax Bar Association (PTBA)
- (v) Webmaster, FBR (HQ) for uploading

List of Integrable T-1Rs - STGO 03 of 2023

S. No.	Tax Office Name	STRN	NTN	Name of the Business Owner	Business Name
1	CTO ISLAMABAD	3277876198997	6692682-3	ABIDA TALPUR	SARANG SINDHI CUISINE PVT LTD
2	CTO KARACHI	3277876281606	7556993	ABDUL SOHAIL SHEIKH	SPRING COLLECTION SHOES
3	CTO KARACHI	3277876281604	7348136	MUHAMMAD IRFAN QURESHI	SYEDA'S FASHION
4	CTO KARACHI	3277876274908	4413932	SOHAIL ANWER SIDDIQI	TOOBA GARMENTS
5	CTO KARACHI	3277876241845	A062189	APRICART E-STORES (PRIVATE) LIMITED	APRICART E-STORES (PRIVATE) LIMITED
6	CTO KARACHI	3277876246290	4802712	QISTBAZAAR (PRIVATE) LIMITED	QISTBAZAAR (PRIVATE) LIMITED
7	CTO KARACHI	3277876205363	8229312	THE EDGE STORE (PRIVATE) LIMITED	THE EDGE STORE (PRIVATE) LIMITED
8	CTO KARACHI	3277876281609	1543023	FARHAN MIANOOR	MARCA THE BRANDS BAZAAR
9	CTO KARACHI	3277876245399	4931909	TRIPLESTRIPE (PRIVATE) LIMITED	TRIPLESTRIPE (PRIVATE) LIMITED
10	CTO KARACHI	3277876232421	6560513	INNOVA INDUSTRIES (PRIVATE) LIMITED	INNOVA INDUSTRIES (PRIVATE) LIMITED
11	CTO KARACHI	3277876211984	8397740	AMERITEK TRADERS (PRIVATE) LIMITED	AMERITEK TRADERS (PRIVATE) LIMITED
12	CTO KARACHI	3277876202148	7114844	ZAMEER AHMED SHAIKH	ZAMEER AHMED SHAIKHAGENCY
13	CTO KARACHI	0204845200182	3053377	SALIKA SEWING MACHINE COMPANY (PRIVATE) LIMITED	SALIKA SEWING MACHINE COMPANY (PRIVATE) LIMITED
14	CTO LAHORE	3277876227116	A048376-1	ARRSH TEXTILES	ARRSH TEXTILES
15	CTO LAHORE	3277876199542	6911251-7	KIN 1.618	KIN 1.618
16	MTO KARACHI	-	2315127-7	MUHAMMAD ZAHID AMIN	M/S SHAMIN JEWELERS
17	MTO KARACHI	-	1034743	ABDUL SAMAD	M/S MUHAMMADI JEWELERS
18	RTO ABBOTABAD	3277876228992	2326129-3	MR. WAQAS AHMED	M/S A R JINNAH MALL
19	RTO ABBOTABAD	3277876255197	7387944-6	SARDAE MUHAMMAD ASLAM	M/S FRIENDS STATIONERS AND BOOK SELLER
20	RTO ABBOTABAD	32778762157671	2187995-8	MR. WAQAR ALI	M/S GUARD POINT/GUARD AUTO ZONE
21	RTO BAHAWALPUR	3277876272730	3935881	NASEER AHMED	PAKISTAN SHOPPING CENTRE
22	RTO FAISALABAD	0801840001664	1347558	MUHAMMAD RAFIQ	M/S M R TRADERS
23	RTO FAISALABAD	3277876180426	6542508	M/S FARAZ AND IMRAN TRADERS	M/S FARAZ AND IMRAN TRADERS
24	RTO FAISALABAD	3277876271158	7326845	AMEER TAHIR	M/S BARKHA SWEETS AND BAKERS
25	RTO FAISALABAD	3277876271142	2433034	MUHAMMAD AJMAL	M/S SATTHI SWEETS AND BAKERS
26	RTO GUJRANWALA	3277876241987	0322104-7	SH. MUHAMMAD YOUNIS	M/S YOUNIS AMARTI STORE, KASSOKI ROAD, NEAR OLD NADRA, HAFIZABAD
27	RTO HYDERABAD	0100266721213	2667212	ABDUL KHALIQ	M/S PAKISTAN CORPORATION PHARMACY
28	RTO HYDERABAD	3277876259821	0252061	MUHAMMAD HUSSAIN	M/S ADIL BAKERY
29	RTO ISLAMABAD	0701999804037	14584263-3	SHAHID KARIM KHAN	MOTHER CACRE
30	RTO ISLAMABAD	3277876175904	5202489-3	NUMAIR MANZOOR KHAN	M/S RUSTIC
31	RTO ISLAMABAD	2600980106228	3276862-1	MUHAMMAD NADEEM AHMAD	M/S BON APPETIT
32	RTO ISLAMABAD	3277876264369	4552385-1	ZIA AGHA	M/S HOT N CHILLI BAHRIA ENCLAVE
33	RTO LAHORE	3277876119253	4240113	M/S ASIF COMPUTER	M/S ASIF COMPUTER
34	RTO LAHORE	395999937619	2326157	M/S ATLANTIC THE NETWORK CO.	M/S ATLANTIC THE NETWORK CO
35	RTO LAHORE	3277876145570	4017200	M/S ZAHEER & SONS TRADERS	M/S ZAHEER & SONS TRADERS
36	RTO LAHORE	3277876158631	5305161	M/S IMTIAZ PAINT HOUSE	M/S IMTIAZ PAINT HOUSE
37	RTO LAHORE	0300015838218	0158382	M/S AYUB PAINT HOUSE	M/S AYUB PAINT HOUSE
38	RTO LAHORE	3277876257454	1775544	M/S SARWAN JEWELLERS	M/S SARWAN JEWELLERS
39	RTO LAHORE	3277876279278	5110840	ASIF ALI	G A PHARMA
40	RTO LAHORE	3277876271300	2761495	USMAN YOUSAF	BURQ CABLES
41	RTO LAHORE	3277876271300	8899963	SAMRIZ	EID BROTHER KARYANA STORE
42	RTO LAHORE	3277876276366	5254206	BILAL	HEALTH+PHARMACY
43	RTO LAHORE	3277876282920	A349270	THE CAR GUYS (AOP)	THE CAR GUYS (AOP)
44	RTO LAHORE	3277876201224	7371907	MUHAMMAD ABRAR YOUSAF	LOTUS INTERNATIONAL
45	RTO LAHORE	0300423686414	4236864	SULTANIA TRADERS	SULTANIA TRADERS
46	RTO MULTAN	0407732602255	0105030-3	SHEIKH MUHAMMAD AMJAD	M/S AMJID STEEL TRADERS
47	RTO MULTAN	3277876165074	1878200-7	MUHAMMAD AKBAR	KHAWAR ELECTRONICS
48	RTO MULTAN	0400150028714	1500287-0	KH. MUHAMMAD IMRAN	MUHAMMAD CORPORATION
49	RTO MULTAN	0407871106719	2895965-5	WASEEM AUTO EXCHANGE	WASEEM AUTO EXCHANGE
50	RTO QUETTA		2764323-9	AHSAN ULLAH DOTANI	QADRI JEWELLERS
51	RTO QUETTA		7156224-0	AZMEER ALI	GHULAM ALI JEWELLERS
52	RTO QUETTA	0600155847711	1558477-1	RAZ MUHAMMAD	TAYYAB JEWELLERS
53	RTO QUETTA		1185648-3	ABDUL HAYEE SOHAIL	SOHAIL JEWELLERS
54	RTO RAWALPINDI	3277876280634	A020990-2	ADEEL AHMED	MOHSIN CASH & CARRY
55	RTO RAWALPINDI	0702850044728	1063194-1	MUSSRAT MEHBOOB MST	M/S ISLAMABAD ELECTRONICS
56	RTO SAHIWAL	3000233629619	2336296-7	MR. ABDUL RAZZAQ	MADINA JEWELLERS, DEPALPUR
57	RTO SAHIWAL	3277876282470	0455895-2	MR. SHAHID HUSSAIN	SAHIWAL JEWELLERS, SAHIWAL
58	RTO SAHIWAL	3277876282472	0455924-0	MR. MUHAMMAD MUNAWAR	MUNAWAR JEWELLERS, SAHIWAL
59	RTO SAHIWAL	3277876282466	2890562-8	MR. MUHAMMAD USMAN ANWAR	BESTO SUPER MART, SAHIWAL
60	RTO SAHIWAL	3277876278115	4405419-0	SHABBIR HUSSAIN	M A MEGA MART, SAHIWAL
61	RTO SARGODHA	3277876272237	A239939-8	M/S LITSO PHARMA PLUS	M/S LITSO PHARMA PLUS
62	RTO SIALKOT	3277876283184	0392621	ALLAH DITTA RIAZ	PAKEEZA VOGUE
63	RTO SIALKOT	3277876283186	1458142	MUHAMMAD AMIR AYUB	SONI FASHION
64	RTO SIALKOT	3277876266960	5189927	MUDASSIR ALI	KIDS STUDIO
65	RTO SIALKOT	3277876266960	4711971	ASIF ALI	GEO MART
66	RTO SUKKUR	3277876282950	2980343-8	MUHAMMAD ZAKIR	TALLAH GOLD SMITH
67	RTO SUKKUR	3277876282968	0748082-2	SAEED AHMED	S M DAUDPOTA JEWELLERS
68	RTO SUKKUR	3277876263522	4185938-3	MUHAMMAD NASIR	MASTER COLLECTION MOLTY FOAM
69	RTO SUKKUR	3277876165738	5532201-8	NASEER AHMED	ZAMIN HUNDA CENTRE
70	RTO SUKKUR	108871100125	0152224-4	CHUADRY LIAQAT ALI ARAIN	PAK AUTOS
71	RTO SUKKUR	3277876282378	0875560-4	SHAHID ALI SHAIKH	BABA LIGHT HOUSE
72	RTO-I KARACHI	1100710800455	0824851	MUHAMMAD FAROOQ	MACCA PAK ART
73	RTO-I KARACHI	1700710800155	0525851	NAZIR AHMED	NEW ALISONS JEWELLERS
74	RTO-I KARACHI	1700052596614	0525966	MUHAMMAD RIAZ	S GEM JEWELLERS
75	RTO-I KARACHI	1712710801364	2399810	AR RAHEEM 7STAR JEWELLERS	M/S AR RAHEEM 7 STAR JEWELLERS
76	RTO-I KARACHI	1700105105019	1051050	AFTAB AHMED	AFTAB JEWELLERS
77	RTO-I KARACHI	1700119226310	1192263	YASMIN MAHMOOD HUSSAIN	MUSHTAQ JEWELLERS
78	RTO-I KARACHI	3277876179072	8957976	AMBREEN MUHAMMAD NASIR FAROOQ	NEW GOLD HOUSE
79	RTO-I KARACHI	3277876252787	0858316	NADEEM UD DIN	RIFI JEWELLERS
80	RTO-I KARACHI	1700847105419	3397254	NADIA BALAGAM	SHING DISTRIBUTION SYSTEMS
81	RTO-II KARACHI	3277876277513	7369726	FAKHRA ALI	FIZZA SUPER STORE