

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF FINANCE, ECONOMIC AFFAIRS,**  
**STATISTICS AND REVENUE**  
**(REVENUE DIVISION)**

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Islamabad, the 10<sup>th</sup> March, 2010.

**NOTIFICATION**  
**(SALES TAX)**

**S.R.O. 164(I)/2010.**— In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt sales tax leviable on supply of electricity by Peshawar Electric Supply Company or any other duly registered Electric Supply Company to manufacturing units (having industrial connections) whether registered or not, located in districts of Hangu, Bannu, Tank, Kohat, Chitral, Charsadda, Peshawar, Dera Ismael Khan, Batagram, Lakki Marwat, Sawabi and Mardan but this exemption shall not be applicable to cement, sugar, beverages and cigarette sectors.

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**[C. No. 1(23)CEB/91]**

**(Mahmood Alam)**  
Additional Secretary