

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

C.No.01/POS/IR/2021/ 210791-R

Islamabad, the 5th October, 2022

Sales Tax General Order No. 04 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 October 2022 and the procedure of exclusion from this list of 85 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 October, 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 85 integrable Tier-1 Retailers


(Faqeer Muhammad)
MIS Officer (POS)

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 04 of 2023

S. No.	Tax Office Name	STRN	NTN	Name of the Business Owner	Business Name
1	CTO ISLAMABAD	3277876283712	53809920	MUHAMMAD SAQIB ABBASI	M/S MUNCHIES FOODS (SMC-PRIVATE) LIMITED
2	CTO ISLAMABAD	3277876283574	96739593	SADIA AHMED	M/S THE ENGLISH TABLE (PRIVATE) LIMITED
3	CTO ISLAMABAD	3277876283708	49641542	HUZAIFA MAHMOOD KHALID	M/S BURGER PLANET (SMC-PRIVATE) LIMITED
4	CTO KARACHI	1290999960328	1018680	AZEEMS (PRIVATE) LIMITED	AZEEMS (PRIVATE) LIMITED
5	CTO KARACHI	3277876192549	295804	JAMSHED ASLAM KHAN	JAMSHED TOBACCO CO (MANUFACTURING)
6	CTO KARACHI	3277876195599	1843765	MUNIB HATIM BHAJI	ROZINA MUNIB
7	CTO KARACHI	3277876186100	7928859	ALI RAZA	SHOPPING KRAZE
8	CTO KARACHI	3277876195182	7406242	ABDUL SAMI AWAN	LUXEUS
9	CTO, LAHORE	304271100746	2569552-5	SHAHZADA KHURRAM	SEHWAN GAS (PVT) LTD
10	CTO, LAHORE	3277876192774	6916916-2	ARSLAN IFTIKHAR	PRIME STEEL TRADERS
11	CTO, LAHORE	3277876182111	6000320-2	USMAN KHAN	K SONS DRUG MART (SMC-PRIVATE) LIMITED
12	RTO BAHAWALPUR	3277876245363	3184979	TARIQ MEHMOOD	NEW BAHAWALPUR IRON STORE
13	RTO FAISALABAD	2400402387019	4023870	M/S SUNDAR TRADING	M/S SUNDAR TRADING
14	RTO FAISALABAD	2400433298011	4332980	M/S AL-JAVED TRADERS	M/S AL-JAVED TRADERS
15	RTO FAISALABAD	3277876238539	7219594	MUHAMMAD RAFIQUE	M/S BUTT FOOTWEAR
16	RTO FAISALABAD	2400338309115	3383091	HAFIZ MUHAMMAD SHAHBAZ	M/S S.S. ENTERPRISES
17	RTO FAISALABAD	3277876146729	3663023	SANAWAR ALI	M/S ISHAQ & SONS (FAIR SHOP)
18	RTO GUJRANWALA	3277876270901	7983643-4	MR. NASIR IQBAL	M/S APNA ELECTRONICS, ALI PUR ROAD HAFIZABAD
19	RTO GUJRANWALA	3277876270900	34301-1036057	MR. MUHAMMAD HAROON	M/S TARIQ TRUNK HOUSE, RAILWAY ROAD HAFIZABAD.
20	RTO GUJRANWALA	3277876283932	9601466-5	HISHAM UL HADI	HADI SUPER STORE
21	RTO GUJRANWALA	3277876283804	6873327-0	M. ZAIN UL ABDEN	ZAIN CROCKERY
22	RTO GUJRANWALA	3277876283835	2673254-8	MIR ZIA ULLAH	PAK SUPER STORE
23	RTO HYDERABAD	3277876259848	7231453-7	FURQAN MEMON	THE HYDERABAD BAKERY
24	RTO HYDERABAD	3277876266241	3607686-4	SHAMIM	M/S YASEEN ELECTRONIC
25	RTO HYDERABAD	3277876143967	7934304-3	AOP	M/S DAEHAN SIDDIQUE MOTORS
26	RTO HYDERABAD	100338334319	3383343-5	AOP	HYDERABAD TILE EPORIUM
27	RTO HYDERABAD	3277876223646	8867887-7	MUHAMMAD ABID	SHAMEER AUTOS
28	RTO HYDERABAD	3277876278899	7202242-1	JAY PARKASH	M/S S.S. FAMILY MART SHAHI BAZAR, MITHI
29	RTO LAHORE	3277876255383	930293	IFTIKHAR AHMAD BHUTTA	M/S.PUNJAB ELECTRONIC & FURNITURE
30	RTO LAHORE	396999921437	205502	JAVED NIAZ	M/S. D & B TRADING
31	RTO LAHORE	300228226217	2282262	NAEEMA MUSHTAQ	M/S.WAQAS TRADERS
32	RTO LAHORE	300249449016	2494490	TAUSEEF MALIK	M/S. MTM TRADERS
33	RTO LAHORE	3277876275751	150863	SH.REHMATULLAH & SONS	M/S. SH.REHMATULLAH & SONS
34	RTO LAHORE	3277876276664	4096501	MUHAMMAD FURQAN CHOCHAN	M/S. WOOTEC INTERIOR & FURNITURE
35	RTO LAHORE	304720401846	1253574	MUHAMMAD FAIYAZ CH.	M/S . DOHA TRADERS
36	RTO LAHORE	3277876180571	5192214	MUHAMMAD NAEEM	M/S. BEE'S TRADERS
37	RTO LAHORE	3277876164650	2537271	MIAN MUHAMMAD MUSHTAQ	M/S. GHAFAR HONDA CENTRE
38	RTO PESHAWAR	3277876286498	9837905	SHEIKH IMRAN HUSSAIN	LAHORI SWEETS HOUSE
39	RTO PESHAWAR	3277876286587	332718	AHMAD BUKHSH AJMAL	AJMAL GOLD COLLECTION
40	RTO PESHAWAR	3277876286582	0001128	TARIQ AZIZ	JT JEWELLERS
41	RTO PESHAWAR	3277876286594	1933982	SAEED UL MAJEED	FASEEH GOLD
42	RTO PESHAWAR	3277876286592	4240820	HASEEB UR REHMAN	NEW GEHNA CENTRE
43	RTO PESHAWAR	3277876286585	0001073	AZIZ ULLAH KHAN	HAFAEZ JEWELLERS
44	RTO PESHAWAR	3277876286570	7651042	UMAIR NAWAZ SIDDIQUI	AKHTAR JEWELLERS
45	RTO PESHAWAR	3277876286569	3790051	ADNAN KHAN	INTERNATIONAL JEWELLERS
46	RTO PESHAWAR	3277876286571	333464	IMTAIZ MUHAMMAD	NEW TAJ JEWELLERS
47	RTO PESHAWAR	3277876286574	2088412	GHULAM MOHI UD DIN	FAREED JEWELLERS
48	RTO PESHAWAR	3277876258019	2821634	SARZAMEEN	AMIN SWEET BACKERY
49	RTO QUETTA		0823054-4	MUHAMMAD ASLAM	ALMAS JEWELLERS
50	RTO QUETTA		1223069-3	Haji GHULAM MUHAMMAD	YOUSAF ALI SARAF & JEWELLERS
51	RTO QUETTA		1608409-8	SHAHZAD HUSSAIN	GHULAM NABI JEWELLERS
52	RTO QUETTA	3277876189411	3916252-4	SYED ALTAH HUSSAIN	KHAN MART SUPERMARKET
53	RTO RAWALPINDI	3277876284415	2786040-0		M/S HAFEEZ SURGICALS
54	RTO RAWALPINDI	3277876283904	9770087		M/S AL-BADAR ELECTRONIC AND MOTOR CYCLE
55	RTO SAHIWAL	3277876285263	1745718-1	SAEED AKHTAR	SAEED DEPARTMENTAL & MEDICAL STORE, OKARA
56	RTO SAHIWAL	3000147362019	1473620-9	MR. MUHAMMAD ASIF	VARIETY JEWELLERS, OKARA
57	RTO SARGODHA	3277876217364	4423542-9	MUHAMMAD NASIR	DIAMOND PATIALA JEWELLERS

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S. No.	Tax Office Name	STRN	NTN	Name of the Business Owner	Business Name
58	RTO SARGODHA	3277876215958	2242453-9	KHALID MEHMOOD	BARKAT JEWELLERS
59	RTO SARGODHA	3277876216877	4342247-7	SKY GOLD CHAIN	SKY GOLD CHAIN
60	RTO SARGODHA	3277876130666	2820729-7	ZULFQIAR	ZULFQIAR JEWELLERS
61	RTO SARGODHA	3277876216295	0411238-5	SALEEM AKHTER	MIAN JEWELLERS
62	RTO SIALKOT	3277876286424	1630347-4	IMTIAZ AHMED	HAFIZ IMRAN JEWELLERS
63	RTO SIALKOT	3277876286202	4928463-5	SAAD	SOHAIL JEWELLERS
64	RTO SIALKOT	3277876283829	5222990-2	NEW RUBY JEWELLERS	NEW RUBY JEWELLERS
65	RTO SIALKOT	3277876283836	0394581-2	MR. ROBIN MICHEAL	ZZZ PHARMACY
66	RTO SUKKUR	3277876283064	0492894-6	ABDUL SAEED MEMON	SONIKA JEWELLERS
67	RTO SUKKUR	3277876284656	3957009-6	GHULLAM SARWAR SHAIKH	M/S NEW ALI JEWELLERS RESHAM GALI LARKANA
68	RTO SUKKUR	3277876285932	9981225-0	KAMRAN ALI	ZAM ZAM SUPER
69	RTO, ISLAMABAD	3277876129675	3953794-3	RAJA KHURRAM MUSHTAQ	KOHSAR INTERNATIONAL
70	RTO, ISLAMABAD	3277876153867	8899903-1	NAVEED SHAHBAZ	AL MAKKAH BATTERY CENTER
71	RTO, ISLAMABAD	3277876222259	6154469-8	MUHAMMAD NADEEM	CHICK CHICKEN UK
72	RTO, ISLAMABAD	3277876158849	5330611-1	MIRCHI 360DEGREES	MIRCHI 360DEGREES
73	RTO-II KARACHI	327786286490	A248952-3	ALMAS JEWELRY	ALMAS JEWELRY
74	RTO ABBOTTABAD	3277876165775	156268	ABDUL GHAFAR SH	CITY ELECTRONICS
75	RTO ABBOTTABAD	2200850000364	1071151	ABDUL SATTAR QURESHI	QURESHI RADIO AND TV CENTRE
76	RTO ABBOTTABAD	3277876243593	5279714	SHAKEEL WAQAR & CO	SHAHEEN CHEMIST
77	RTO MULTAN	3277876176857	0115307-2	SAJJAD AHMAD BHATTI	BHATTI AUTOS
78	RTO MULTAN	0402871101555	2185977-9	FAYYAZ HUSSAIN	TOYOTA D.G KHAN KOTORS
79	RTO MULTAN	0400871100746	2325355-0	GHAZANFAR ABBAS	GHAZANFA ABBAS
80	RTO MULTAN	0400871101082	0115154-1	MUNAWAR ABBAS	MUNAWAR ABBAS
81	RTO MULTAN	3277876173909	0114984-9	ABDUL AZEEM ALVI	QAZI AUTOS
82	RTO-I KARACHI	3277876220812	5536691	SALMAN SARBAZI	SARBAZ ENTERPRISES
83	RTO-I KARACHI	3277876285191	8678825	PARAGON MOBILES	PARAGON MOBILES
84	RTO-I KARACHI	3277876285204	A348802	ALI RAZA	M.AHMED COMMUNICATION
85	RTO-I KARACHI	1700311648917	3116489	MUHAMMAD HUSSAIN	M/S. PAKLAP