

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Directorate General of Digital Initiatives
Islamabad**

C.No.01/POS/IR/2021/239409-R

Islamabad, the 30th November, 2022

Sales Tax General Order No. 05 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 12th of December, 2022 and the procedure of exclusion from this list of 89 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 November, 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 89 Integrateble Tier-1 Retailers


(Osama Sameer)
Deputy Director (POS-I)

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-IRS - STGO 05 OF 2023

SR. #	TAX OFFICE NAME	STRN	NTN	TAXPAYER NAME	BUSINESS NAME	CATEGORY OF 2(43A)
1	CTO ISLAMABAD	3277876283961	5125462	MR. SANAULLAH	M/S TEA JUNCTION (SMC-PRIVATE)	
2	CTO LAHORE	30850011582	3140520	Mian Muhammad Amer	MEECO Asia Pacific (Pvt) Ltd	Clause (d)
3	CTO LAHORE	313850000182	1414777	Iftekhar Ahmed Malik	ASIATEC (Pvt) Ltd	Clause (d)
4	RTO ABBOTTABAD	3277876163415	7369361	ATIQU UR REHMEN	BISMILLAH SANITARY STOR	Clause (e)
5	RTO BAHAWALPUR	3277876289202	4496206	ABDUL HAFEEZ	SUPER AL MADINA FURNITURE	Clause (e)
6	RTO BAHAWALPUR	3100374945119	3749451	HAFIZ IMTIAZ AHMED	HAFIZ TRADING COMPANY	Clause (e)
7	RTO FAISALABAD	3277876285810	5456008	SHAHZAD QAMAR	IBRAHIM'S FAMILY COLLECTION	Clause (d)
8	RTO FAISALABAD	3277876158140	4188712	EBAD UR REHMAN	SAHGAL CORPORATION	Clause (d)
9	RTO FAISALABAD	3277876142672	7261107	GR TRADERS	GR TRADERS	Clause (d)
10	RTO FAISALABAD	2400203385112	2033851	MAQSOOD AKHTAR	BISMILLAH TECHNO IMPEX	Clause (d)
11	RTO FAISALABAD	2400402201316	4022013	AKBAR ALI	AKBAR ALI ENTERPRISES	Clause (d)
12	RTO FAISALABAD	2400437621016	4376210	TOQEER ALI	TOQEER TRADERS	Clause (d)
13	RTO FAISALABAD	3277876124180	7218915	MUHAMMAD ASIF	SHAFQAT TRADING COMPANY	Clause (d)
14	RTO FAISALABAD	2400247368917	2473689	MUHAMMAD GULRAIZ	JANNAT DYES & CHEMICALS	Clause (d)
15	RTO FAISALABAD	3277876144472	1116974	MUHAMMAD REHMAN	MOON INTERNATIONAL	Clause (d)
16	RTO FAISALABAD	800840003991	2936070	LIAQAT ALI & SONS	LIAQAT ALI & SONS TRADING	Clause (d)
17	RTO FAISALABAD	3277876271167	3013447	MUHAMMAD NAJEEB	NAJEEB BAKERS	Clause (e)
18	RTO FAISALABAD	3277876274453	2460882	MUHAMMAD AFTAB AHMED	THE ALJANAT SWEETS & BAKERS	Clause (e)
19	RTO HYDERABAD	3277876289162	5083135	AQEEL ABDULLAH	M/S MAIMOON TRADERS	
20	RTO HYDERABAD	3277876287946	3810477	MR. RAHEEL	M/S OPPAL LIGHT	
21	RTO HYDERABAD	3277876289124	6471576	MUHAMMAD ASIF	M/S MADINA SUPER MART.	
22	RTO HYDERABAD	3277876200030	3697527	ZUBAIR AMIR	M/S ZINDAGI PHARMACY	
23	RTO HYDERABAD	3277876289784	7534226	MUHAMMAD ZIA GHORI	M/S GHORI SUPER MART	
24	RTO HYDERABAD	3277876289783	0232153	MUHAMMAD DILSHAD KHAN	NEW AL-SHAHBAZ MEDICAL STORE	
25	RTO HYDERABAD	3277876289571	8947417	ABDUL HASEEB	M/S HILL TOP FABRICS	
26	RTO ISLAMABAD	3277876169377	5555636	TREND SETTER ASSOCIATES	CHICKACHINO	Restaurant
27	RTO ISLAMABAD	3277876253855	5022793	JILAL QAMAR	AL-QASIM PHARMACY	Retailer As Per Sec 2(43A) of Sales Tax Act, 1990
28	RTO ISLAMABAD	3277876165148	4248659	BREAKTHROUGH VENTURES	COFFEE PLANET	Restaurant
29	RTO ISLAMABAD	3277876238708	5727596	PAPPASALLIS PIZZERIA	PAPPASALLIS PIZZERIA	Restaurant
30	RTO ISLAMABAD	3277876247661	8368673	AQSA SALEEM	VOHTI	Retailer As Per Sec 2(43A) of Sales Tax Act, 1990
31	RTO LAHORE	0300015921717	0159217	MUHAMMAD ASHRAF BUTT	HASSAN JEWELLERS	Clause (e)
32	RTO LAHORE	0300015597516	0155975	MUHAMMAD ASIF USMAN	SARMAD GENERAL STORE	Clause (e)
33	RTO LAHORE	3277876163684	7749419	SALMAN MEHDI	SALMAN MEHDI	Clause (e)
34	RTO LAHORE	3277876289578	4191940	FAISAL TARIQ	Kashif Fabrics	Clause (e)
35	RTO LAHORE	3277876289485	2373701	SYED FAISAL UR REHMAN	FAISAL REHMAN & COMPANY	Clause (e)
36	RTO LAHORE	3277876265212	4820678	AMNA KHALIL	M STORE	Clause (e)
37	RTO LAHORE	3277876255212	2763020	KHALIL AHMAD	MOBILE STORES	Clause (e)
38	RTO LAHORE	3277876289577	6198356	ABDUL RAHMAN SIDDIQUI	A.R Fabrics	Clause (e)
39	RTO LAHORE	3277876263643	7087637	PEER'S CASH N CARRY	PEER'S CASH N CARRY	Clause (e)
40	RTO LAHORE	3277876289935	0928720	MUJAHID AYUB BUTT	SPLASH FABRICS	Clause (e)
41	RTO LAHORE	3277876290422	1737799	CH.ASHIQ ALI	SHAHAB SUPER STORE	Clause (e)
42	RTO LAHORE	0398999902855	0722487	FARRUKH HAMEED	HAMEED & CO.	Clause (e)
43	RTO LAHORE	0397999933637	1021058	MUHAMMAD MAIRAJ BUTT	MM TRADING CO.	Clause (d)
44	RTO LAHORE	3277876171323	4335443	ASHRAF KHAN	OMER ENTERPRISES	Clause (d)
45	RTO LAHORE	0301841401246	0221436	FARRUK KHALID	KHALID GROUP	Clause (d)
46	RTO LAHORE	3277876289645	8877300	AOP	Ali Baba Centre	Clause (e)
47	RTO PESHAWAR	3277876287088	7217468	M/S ASKARI BAKER	M/S ASKARI BAKER	BAKER
48	RTO PESHAWAR	3277876290616	2197076	HIJAB MUHAMMAD	M/S HIJAB GOLD COLLECTION	Jewelers
49	RTO PESHAWAR	3277876290614	2946167	NEW DIAMOND JEWELERS	NEW DIAMOND JEWELERS	Jewelers
50	RTO PESHAWAR	3277876290611	5715657	KHALIF IRFAN	NEW SUFI JEWELWERS	Jewelers
51	RTO PESHAWAR	3277876290607	1875675	ZAFAR IQBAL	ZAFAR JEWELWERS	Jewelers
52	RTO PESHAWAR	3277876290605	0006542	SAEED ULLAH KHAN	M. HAMID ULLAH KHAN SARRAF JEWELERS	Jewelers
53	RTO RAWALPINDI	3277876283962	0821459	SUFI QADEER	PROP. QADEER BAKER	Clause (e)
54	RTO RAWALPINDI	3277876162813	4040692	MAIRA SHERAZ	M/S RAHEED SWEET	Clause (e)
55	RTO SAHIWAL	3277876281649	3647694	TALHA MASOOD HANIF	ALI TRADERS, SAHIWAL	Clause (e)
56	RTO SAHIWAL	3277876288113	6671332	ABDUL BASIT	FREE MOOD	Clause (e)

57	RTO SAHIWAL	3277876288112	2824005	MUHAMMAD WAHEED KHAN	MALL OF KHAN	Clause (e)
58	RTO SAHIWAL	3277876288838	3606140	DANISH HAMMED	CHANGAN OKARA MOTORS	Clause (e)
59	RTO SAHIWAL	3277876163458	2156009	MUHAMMAD YOUSAF	BISMILLAH AUTOS	Clause (e)
60	RTO SAHIWAL	3277876289728	0470012	MUHAMMAD ASLAM	ITTEFAQ SANITARY STORE	Clause (e)
61	RTO SAHIWAL	3277876288836	3922392	MUHAMMAD DANISH CHADUHARY	SANAM FURNITURE	Clause (e)
62	RTO SAHIWAL	3277876288834	2471240	RASHID MEHMOOD	ROYAL SANITARY STORE	Clause (e)
63	RTO SAHIWAL	3277876288847	5301651	NAVEED HUSSAIN	AL-MADINA FURNITURE	Clause (e)
64	RTO SAHIWAL	3277876289728	5443554	WASIF YOUSAF	USMAN BROTHERS FURNISHERS	Clause (e)
65	RTO SAHIWAL	3277876289141	1878902	MALIK ASIF MUNIR	ASIF MUNIR CROCKERY STORE	Clause (e)
66	RTO SAHIWAL	3277876258053	8986167	MUHAMMAD HARIS AFZAL	MADINA TRADERS	Clause (e)
67	RTO SAHIWAL	3277876288830	2660461	ZULQRNAIN FARKHAM SHAH	PEER ZADA MARRBLES	Clause (e)
68	RTO SARGODHA	3277876290291	7222495	USMAN YASEEN	ZEVRAT	Clause (ga)
69	RTO SIALKOT	3277876203096	5568119	ALI IMRAN	SULTAN SONS ELECTRONICS	Clause (e)
70	RTO SIALKOT	3277876267943	5740419	UMER FAROOQ	SUFI MART	Clause (e)
71	RTO SIALKOT	3277876181890	5321693	MUHAMMAD NAEEM	HONDA MECCA	Clause (e)
72	RTO-I KARACHI	3277876286494	A263007	MUHAMMAD WARIS	AL-ARIF CELL POINT	
73	RTO-I KARACHI	3277876166078	7177730	FAISAL IQBAL	BLUE TECH	
74	RTO-I KARACHI	1200820700755	3162380	MURTAZA ABID TAPAL	TAPAL ENTERPRISES	
75	RTO-I KARACHI	3277876285197	4004508	JAHANZAIB SIDDIQ	TAJ MOBILE	
76	RTO-I KARACHI	1700061010419	0610104	ABDUL RAUF	TELEMART	
77	RTO-I KARACHI	1700029531916	0295319	SYED ALAM	COTTON & COTTON	
78	RTO-I KARACHI	3277876200305	1122631	MIAN BILAL RASOOL	M/S. JAPAN CAR AIR	
79	RTO-I KARACHI	3277876257734	3272704	ATTA ULLAH	JAN JAPAN MOTORS	
80	RTO-I KARACHI	3277876286280	5145466	SARAH NASIR UDDIN	M/S. KARACHI FARMERS MARKET	
81	RTO-I KARACHI	3277876287887	4605158	MUHAMMAD ATIF KHAN	M/S. ROBES N ROBE	
82	RTO-I KARACHI	3277876288973	7270055	SABA	M/S. PET MANIA	
83	RTO-I KARACHI	3277876288783	4276794	HAJI AHMED	M/S. AL-HAMD ENTERPRISES	
84	RTO-I KARACHI	3277876287303	2756438	KAMMAL	M/S PHARMACY POINT & GROCERY	
85	RTO-I KARACHI	3277876287296	2751725	ZAINAB SAEED	M/S ABDUL RASHID MEDICAL & GENERAL STORE	
86	RTO-I KARACHI	3277876287305	5473740	ISHAQ AHMED	M/S SUPER MARVI MEDICAL STORE	
87	RTO-I KARACHI	3277876287299	7252771	MUKESH MUMAR	M/S MD MEDICOS & GENERAL	
88	RTO-II KARACHI	3277876287914	7558290	ASAD MUHAMMAD	SELF MART	
89	RTO-II KARACHI	3277876288716	4944422	ABDUL REHMAN	CORA	