

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

C.No.01/POS/IR/2021/Vol-II/STGO

Islamabad, 5th August, 2022


Sales Tax General Order No. 02 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 and subsequently updated vide STGO 17 of 2022 dated 13.5.2022.
3. Vide the instant Sales Tax General Order, a list of 114 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 August 2022 and the procedure of exclusion from this list of 114 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 August, 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 114 integrable Tier-1 Retailers


(Salman Ahmad Khan)
Secretary (POS-North)

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

LIST OF INTEGRABLE T-1RS - STGO 02 OF 2023

S. NO.	TAX OFFICE NAME	STRN	NTN	NAME OF THE BUSINESS OWNER	BUSINESS NAME
1	RTO ISLAMABAD	3277876158611	5307387-6	CH MUNAWAR AHMED	HABIB HONDA PALACE
2	RTO ISLAMABAD	2300871101137	3248818-1	FAIZAN TAHIR SHEIKH	HONDA ISLAMABAD
3	RTO ISLAMABAD	2600436636317	4366363-0	-	MINHAS CORPORATION
4	RTO ISLAMABAD	701980102282	6470486-8		ISLAMABAD CLUB
5	RTO FAISALABAD	3277876271168	2490303-5	SARWAR HUSSAIN	ALI BABA SWEET AND BAKERS
6	RTO FAISALABAD	3277876273390	1119588-6	HAFIZ ABDUL REHMAN	REHMAN IDEAL SWEETS & BAKERS
7	RTO FAISALABAD	2400840001264	2198891-9	MUHAMMAD IQBAL ANWAR	SAMAHA TRADERS
8	RTO FAISALABAD	2400312764213	3127642-3	MUHAMMAD AHSAN JAMIL	ZAHID JAMIL TRADERS
9	RTO FAISALABAD	3277876153341	5075144-8	MZ TRADERS.	MZ TRADERS.
10	RTO FAISALABAD	803903301346	2274548-3	S.S.T. TRADERS	S.S.T. TRADERS
11	RTO FAISALABAD	3277876120417	7174423-1	AKBAR SAAD	JABAL INTERNATIONAL
12	RTO BAHAWALPUR	3277876263309	6604384	M/S EHSAS MART	M/S EHSAS MART
13	RTO BAHAWALPUR	3100404482017	4044820	AAMIR LATIF	M/S DAMEER
14	GUJRANWALA	3277876280873	2756664-1	KASHIF RIAZ BUTT	M/S RIAZ SONS TRADERS GUJRANWALA
15	RTO RAWALPINDI	3277876279135	8600503	MUHAMMAD JAMAL MIRZA	SADDAQAT CASH & CARRY
16	RTO RAWALPINDI	3277876278225	3336761	KHEZRAN LATIF	AK MALL
17	RTO RAWALPINDI	3277876161049	3088484	MUHAMMAD SHAFQAT ALI KHAN	AL-BADAR ELECTRONICS AND MOTOR CYCLE
18	RTO PESHAWAR	3277876265241	9573000	NEW KHYBER CITY MALL	NEW KHYBER CITY MALL
19	CTO KARACHI	3277876128096	2601260	WHOLESOME FOODS (PRIVATE) LIMITED	WHOLESOME FOODS (PRIVATE) LIMITED (FORMERLY : PERICLASE (PVT.) LIMITED)
20	CTO KARACHI	3277876129708	7278709	SUPPLIES DEPOT (PVT.) LIMITED	SUPPLIES DEPOT (PVT.) LIMITED
21	CTO KARACHI	3277876227422	8611360	VNEXT (PRIVATE) LIMITED	VNEXT (PRIVATE) LIMITED
22	CTO KARACHI	3277876162486	5357425	NAUSHAD IMDAD PAKISTAN (PRIVATE) LIMITED	NAUSHAD IMDAD PAKISTAN (PRIVATE) LIMITED
23	CTO KARACHI	3277876276681	4404945	AYAZ HUSSAIN	TANZEEL GARMENTS
24	CTO KARACHI	3277876225001	3397925	ARSALAN ALI BOSTAN	POSCH CARE
25	CTO KARACHI	3277876257025	4231763	ABDUL BASIT MIR	HAWKS EYE
26	CTO KARACHI	1200620097055	1433884	HUMAIRA AAMIR GHANI	NEW GHANI'S UNIFORMS
27	RTO SIALKOT	900871101119	1455533-6	SHEHZAD AKBAR	AKBAR AUTOS CORPORATION
28	RTO SIALKOT	3277876279645	6598951-7	NOMAN ADEEL	EURO STORE
29	RTO SUKKUR	3277876264752	7233666-6	M/S HAJI GHANI & SONS	M/S HAJI GHANI & SONS
30	RTO SUKKUR	3277876263066	7907468-5	UK SUPER STORE (AOP)	UK SUPER STORE
31	RTO SUKKUR	108871100955	0500142-7	MUHAMMAD HANIF	SINDH AUTOS
32	RTO SUKKUR	3277876262988	2978269-4	ASHOQUE KUMAR	SSD KINGS BAKER
33	RTO SUKKUR	3277876267884	0875468-3	MOHSIN ALI SHAIKH	ALEEM STORE
34	RTO SUKKUR	3277876263849	4556791-6	S.N.T SUPER MART	S.N.T SUPER MART
35	RTO LAHORE	3277876277648	4612450-0	AOP	S.H TRADERS
36	RTO LAHORE	911690700173	2694999-7	KHURRAM HAMEED	HAFEEZ PHARMACY
37	RTO LAHORE	3277876167355	7725941	ALI HAMZA	HAMZA LACE EMPORIUM
38	RTO LAHORE	304847108991	2488030	MUHAMMAD ALI	PACIFIC COMPUTERS
39	RTO LAHORE	304847100482	318181	RIZWAN YOUSAF	AL-AZIZ COMPUTERS
40	RTO LAHORE	393999974182	1032551	MALIK YAQOOB AHMAD	MYCO BEARINGS
41	RTO LAHORE	3277876280064	8390419	ASIF HAFEEZ	KITCHEN SOLUTION
42	RTO LAHORE	3277876280110	3195155	ADIL AKRAM	PERFECT PIECE
43	RTO LAHORE	3277876173780	138539	JAMIL AHMAD	MUGHAL SANITARY
44	RTO LAHORE	3277876279277	2011314	AMJAD HUSSAIN	GOOD LUCK SWEETS AND BAKERS
45	RTO LAHORE	3277876274287	1735509	MIRZA TAIMOOR HUSSAIN	RAJA SHOES
46	RTO-II KARACHI	1700067325912	0673259	MUHAMMAD AIJAZ	LUTFI TRADING CO.
47	RTO SAHIWAL	3277876278687	4420176-1	MUHAMMAD IRFAN	IRFAN ALIGNMENT WHEEL BALANCING AND TYRE HOUSE
48	RTO SAHIWAL	3277876162035	0871523-8	MIRZA RIAZ AHMAD	AHMAD TRADERS PAKPATTAN RAOD DEPALPUR
49	RTO SAHIWAL	3277876265707	2740927-9	MUHAMMAD JAMEEL AKHTAR	JAMEEL SAGHEERZARAI INDUSTRY MAIN DEPALPUR-KASUR ROAD RAJOWAL
50	RTO SARGODHA	3277876224120	1096806-7	RAJA ZAHOOB AKBAR	M/S RAJA GENERAL STORE
51	RTO SARGODHA	3277876280936	4163302-4	RIFFAT USMANI	M/S USMANIES COLLECTION

S. NO.	TAX OFFICE NAME	STRN	NTN	NAME OF THE BUSINESS OWNER	BUSINESS NAME
52	RTO-I KARACHI	3277876279955	3103209-5	SHAFIQ AHMED	SHAKEEL BROTHERS
53	RTO-I KARACHI	3277876279950	5272857-0	SHAKIR ANWAR	MEGA SHOES
54	RTO-I KARACHI	3277876279951	1402200-1	MUHAMMAD KASHIF	KASHIF LUGGAGE AND BAGS
55	RTO-I KARACHI	3277876280253	8571479-5	ASAD	BACHAT SUPER MART
56	RTO-I KARACHI	3277876279003	6937120-1	HAMMAD AHMED	ZAIDI TRADERS
57	RTO-I KARACHI	3277876279946	2998854-3	MUHAMMAD NASEEM	SULTAN MEDICAL STORE
58	RTO-I KARACHI	3277876279968	8507778-6	RAMEEZ SHEIKH	CITY SHOES
59	RTO-I KARACHI	1200730701673	1328789-3	A.KARIMJEE & SONS	A.KARIMJEE & SONS
60	RTO-I KARACHI	1700850020219	1692194-1	M/S PRODIGY TECHNOLOGIES	M/S PRODIGY TECHNOLOGIES
61	RTO-I KARACHI	1700870803555	1201654-3	MUHAMMAD ASHFAQUE	M/S MASTER SOCIETY MOTORS
62	RTO-I KARACHI	3277876277731	210697-4	MOHAMMAD JUNAID	ADAM SON
63	CTO ISLAMABAD	3277876151007	8994095-8	KHURRAM ALI KHAN	M/S LA TERRAZZA RESTAURANT F7 LLP
64	RTO QUETTA		0510073-9	MUHAMMAD ANWAR	ASGHAR JEWELLERS
65	RTO QUETTA		4280130-3	MUHAMMAD QASIM	NEW SHARFI JEWELLERS
66	RTO QUETTA	601999963682	0510096-8	ABDUL RAUF	GHULAM NABI JEWELLERS
67	RTO QUETTA		7201848-3	ADEEL SALAM	SITARA JEWELLERS
68	RTO QUETTA		2347455	MUHAMMAD ISHAQ	MUHAMMAD ISHAQ JWELLERS
69	RTO PESHAWAR	3277876233182	6933612	HAFEEZ ULLAH	KHADI GUL JEWELLER
70	RTO PESHAWAR	2100000446516	4465	KARIM ALI	AHMAD JEWELLERS
71	RTO PESHAWAR	3277876206845	8366603	SHER ZADA	SHERZADA JEWELLERS TOPI
72	CTO KARACHI	1200711600691	1273879	TESSORI TRADING COMPANY (PRIV	M/S TESSORI JEWELLERS
73	CTO KARACHI	1712711301391	2549615	MOTIWALA (PRIVATE) LIMITED	M/S MOTIWALA JEWELLERS
74	RTO SIALKOT	3277876243741	2172180-7	KUNDAN JEWELLERS	KUNDAN JEWELLERS
75	RTO SUKKUR	3277876270334	0492823-7	MUHAMMAD HAROON	AL MASOOM JEWLLERS
76	RTO SUKKUR	3277876269200	0493200-5	MUHAMMAD JAWED	NEW SINGAPUR JEWELLERS
77	RTO SUKKUR	3277876269185	7174820-2	MUHAMMAD AAMIR	ASIF GOLD SMITH
78	RTO SUKKUR	3277876269181	3687503-1	MUHAMMAD KASHIF	DUBAI JEWELLERS
79	RTO SUKKUR	3277876280892	4352270-0	SAMIULLAH SURHIO	MARYAM JEWELLERS
80	RTO LAHORE	300100978313	1009783	IMTIAZ AHMAD	SUBHAN JEWELLERS
81	RTO LAHORE	300342715311	3427153	TAHIR MEHMOOD	AMMAR JEWLLERS
82	RTO LAHORE	300169103615	1691036	CH MUHAMMAD HAMMAD	AZRA GOLD JEWELLER
83	RTO LAHORE	300999973291	1426942	IKRAM IMITATION JEWELLERY	IKRAM IMITATION JEWELLERY
84	RTO LAHORE	3277876122351	2167127	MOHAMMAD IRFAN QURESHI	IRFAN JEWELLERY
85	RTO LAHORE	300364045917	3640459	KASHIF MUHAMMAD	KASHIF M SHEHROZ JEWLLRY
86	RTO LAHORE	303711300782	3089669	MUHAMMAD HAMYUN AKRAM	M. AKRAM JEWELLERS
87	RTO LAHORE	300241662711	2416627	MUHAMMAD IMRAN BUTT	M.YOUNAS JEWELLERS
88	RTO LAHORE	300215398714	2153987	HAJI MUHAMMAD RAFI	M/S AL MAKKAH JEWELLERY DECORATION AND SONS
89	RTO LAHORE	309711701519	1506133	CHAUDHRY JEWLLERY	M/S CHAUDHRY JEWLLERY.
90	RTO LAHORE	309710815728	1277950	HAJI MUHAMMAD IQBAL	M/S GOHAR JEWELLERS
91	RTO LAHORE	309711702437	1388865	HASSAN MAHMOOD	M/S HASSAN IMMITATION JEWELLERY
92	RTO LAHORE	300142685412	1426854	ABID IMRAN	M/S IKRAM JEWELLERY
93	RTO LAHORE	309711702682	153869	NAWAB AHMED	M/S NAWAB IMMITATION JEWELLERY
94	RTO LAHORE	300253060511	2530605	MUHAMMAD SAJJAD SHAFIQUE BUTT	M/S NEW SHARIF JEWELLERS
95	RTO LAHORE	309711700291	1217506	BEHRAM KHALIQ	M/S SHAHBAZ JEWELS
96	RTO LAHORE	309711702191	1193187	MUHAMMAD SHAHID	M/S SHAHID IMMITATION JEWEELEERY
97	RTO LAHORE	309710809391	153512	WAHEED AFZAL	M/S WAHEED AFZAL JEWELLERS
98	RTO LAHORE	3277876123115	4434947	M/S MALIK SALAMAT JEWELLERY	MALIK SALAMAT JEWELLERY
99	RTO LAHORE	3277876236767	2662919	MUDASIR IQBAL BUTT	ARMAN KUNDAN JEWELLERS
100	RTO LAHORE	310710804073	606076	MUHAMMAD LAEEQ AHMED	MEEZAN JEWELLERS.
101	RTO LAHORE	3277876275755	2260655	MAHMOOD AHMAD	NEVADA JEWELERY COLLECTION
102	RTO LAHORE	300153776112	1537761	IFTIKHAR ALI DURRANI	NEW BAHAR JEWELLERS
103	RTO LAHORE	300151180910	1511809	SHAKEEL AHMAD	PAKEEZA JEWELLERS

S. NO.	TAX OFFICE NAME	STRN	NTN	NAME OF THE BUSINESS OWNER	BUSINESS NAME
	RTO-II KARACHI	0301710804328	2216170	IMRAN	SINGHAR JEWELLERS
105	RTO-II KARACHI	1200711701755	0904654	IMRAN KHAN	SHERANI JEWELLERS
106	RTO-II KARACHI	1200710802837	0982205	ZAHID HUSSAIN HAKEEM	ZAHID GEMS & JEWELLERS
107	RTO SAHIWAL	3000276593514	2765935	AL- YOUNISJEWELLERY HOUSE	AL- YOUNIS JEWELLERY HOUSE SADAR BAZAR OKARA
108	RTO SAHIWAL	3277876176801	0467365-4	SAJID ALI	SAJID JEWELLERS
109	RTO SAHIWAL	3277876194443	467075	RANAMANZOOR ALI	MUSTAFA MANZOORJEWELLERS SHAHEEDI BAZAR PAKPATTAN
110	RTO SAHIWAL	3277876191356	0972691-8	MUHAMMAD TARIQ	MAKKAH JEWELLERS ARIFWALA
111	RTO SAHIWAL	3277876263924	4014017-2	ABDUL RAZAQ	FAROUS JEWELLERS ARIF BAZAR BUREWALA
112	RTO-I KARACHI	3277876279953	2991385-3	MUHAMMAD NABEEL IRSHAD	AL NABEEL JEWELLERS
113	RTO-I KARACHI	3277876279954	0261013-2	MUHAMMAD ILYAS SIDDIQIE	NEW QASIM JEWELLERS
114	RTO-I KARACHI	3277876264607	274827	M SALIM M YOUNUS	AL - DUBAI JEWELLERS