

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

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C.No.01/POS/IR/2021-Vol-II/STGO/22459-R

Islamabad, the 9<sup>th</sup> February, 2023

**Sales Tax General Order No. 07 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 3<sup>rd</sup> August 2021.

3. Vide the instant Sales Tax General Order, a list of 124 identified T-1Rs has been placed on FBR’s web portal at [www.fbr.gov.pk](http://www.fbr.gov.pk) allowing them to integrate with FBR’s system by 10<sup>th</sup> of February, 2023 and the procedure of exclusion from this list of 108 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 January, 2023 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 108 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 07 OF 2023**

Sl	Tax Office Name	STRN	NTN	Name of Business Owner	Business Name	Category of 2(43)A
1	RTO Sialkot	3277876163299	1635481	Muhammad Saeed	Saeed Rafique Electronics	(e)
2	RTO Sialkot	3277876174405	8931907	Ijaz Ahmad	Sardar Electronics	(e)
3	RTO Sialkot	3277876190617	3223839	Zahid Kaleem	Shabbir Electronics	(e)
4	RTO Sargodha	3277876209117	5547217	Khurram Shehzad	Raffique Furniture	(e)
5	RTO Sargodha	3277876222844	2226571	Malik Ahmad Imtiaz	Al Riaz Steel	(e)
6	RTO Sargodha	0327787615678	7342569	Shahbaz Ali	Minigood	(e)
7	RTO Sargodha	3277876184168	3651532	Haroon Ur Rasheed	Shoaib Rasheed Auto And Screen Center	(e)
8	RTO Sargodha	3277876281283	9529977	Naeem Akhtar	Rahat Bakers	2(43A)(a) & (d)
9	RTO Sargodha	3277876258447	2990172	Waqas Javaid	Waqas Traders	2(43A)(d)
10	RTO Rawalpindi	3277876192897	6918962	Noshawan	Noor Shopping Centre	
11	RTO Rawalpindi	3277876283428	5602196	Muhammad Huzaifa	Huzaifa Electronics	
12	RTO-II Karachi	3277876227862	3406766	Yasir Sikandar	Master Electronics	
13	RTO-II Karachi	3277876176186	2624675	Malik Aleem Ali	Ma Enterprises	
14	RTO-II Karachi	3277876164734	2969856	Wali Jan	Hashmi And Sons	(e)
15	RTO-II Karachi	3277876297657	5536945	Muhammad Asim	Computer World	(e)
16	RTO-I Karachi	3277876296782	7894654	Sohail Ahmed	Pink Spot	
17	RTO-I Karachi	3277876296965	4187749	Ahmed Raza	Raza Haroon'S Designers	
18	RTO-I Karachi	3277876289502	5408366	Syed Arslan Ali	Noor Mehal	
19	RTO-I Karachi	1750432400191	2843130	Faisal Saeed	The Tile Shop	
20	RTO-I Karachi	3277876252909	5175550	Junaid Maqsood	M/S Tablet'S Zone	
21	RTO-I Karachi	3277876249121	2128717	Faizan Ahmad	Champion Boot House	
22	RTO Bahawalpur	3277876267329	3640878	Muhammad Asif	M/S Imran Hardware And Paint Store	(e)
23	RTO Bahawalpur	3277876174759	5926016	Muhammad Zubair	Islami Tijara Sahulat	(e)
24	RTO Bahawalpur	0400303798617	3037986	Tariq Javed	Yazman Honda Centre	(e)
25	RTO Bahawalpur	3100216113012	2161130	Shahid Rasool	Shahid Rasool Cement Supplier Commission Agent	(e)
26	RTO Bahawalpur	3277876298089	1447298	Muhammad Rashid	Pakistan Traders 1	(e)
27	RTO Abbottabad	3277876292662	4880227	Aop	Sarhad Family Mall	Section 2(43A) (c)(e)(f) of the Sales Tax Act, 1990.
28	RTO Faisalabad	3277876147651	7903903	Ali Raza Siddique	Ali Raza Glass House	Clause "e"
29	RTO Faisalabad	3277876274361	0099937	Rao Abdul Waheed	New Jamil Jewllers	Clause "ga"
30	RTO Faisalabad	3277876144850	0428146	Rana Amir Saleem	Amir Jewellers & Gem Stones	Clause "ga"
31	RTO Faisalabad	0800711300273	1511588	Fiaz Ahmad	F.S Jewellery Works Shop	Clause "ga"
32	RTO Faisalabad	2400005748212	0057482	Amjad Rehman	M/S Fazal Ikram Jewellers	Clause "ga"
33	RTO Faisalabad	2400363776215	3637762	Arif Mahmood	Omar Jewelry Export	Clause "ga"
34	RTO Faisalabad	0801940300473	1520841	Muhammad Javed	Hafiz Steel & Wood Furniture	Clause "e"
35	RTO Faisalabad	3277876292112	3929223	Muhammad Shabbir	Dubai Sweets & Bakers	Clause "e"
36	RTO Faisalabad	2400269009818	2690098	Imtiaz Ahmad	Itifaq Chemicals	Clause "d"
37	RTO Faisalabad	0890999193864	1120324	Sabir Ali	Sabir Traders	Clause "d"
38	RTO Faisalabad	3277876293161	4585882	Muhammad Husnain Umar	Butt Traders	Clause "e"
39	RTO Faisalabad	0803720400164	1115164	Muhammad Nadeem	Mian Traders	Clause "d"
40	RTO Faisalabad	3277876271155	8996893	Tayyab Idrees	Malik Sweets	Clause "c"
41	RTO Peshawar	3277876257970	2163401	Qadeemi Badauni Paira House	Qadeemi Badauni Paira House	Section 2(43A)(e) of the STA, 1990

## LIST OF INTEGRABLE T-1RS - STGO 07 OF 2023

Sr. #	Tax Office Name	STRN	NTN	Name of Business Owner	Business Name	Category of 2(43)A
42	RTO Peshawar	3277876215776	7892907	Awais Shafiq	Mudasir Variety	Section 2(43A)(e) of the STA, 1991
43	RTO Peshawar	3277876200483	5266377	M Amjad	Amjad Electronics	Section 2(43A)(e) of the STA, 1992
44	RTO Peshawar	0503845000264	1072525	Alam Zeb	Zeb Electronics	Section 2(43A)(e) of the STA, 1993
45	RTO Hyderabad	3277876295866	4552702	Shfaique Ahmed	Basharat Mini Mart	
46	RTO Hyderabad	3277876168433	5205121	Aop	Green Circle	
47	RTO Hyderabad	3277876296986	8210237	Junaid Ahmed Khan	Hashtag	
48	RTO Hyderabad	0100367148613	3671486	Muhammad Junaid	Geo Taj Autos	
49	RTO Hyderabad	3277876295257	5153243	Sonia Junaid	Hello Jb	
50	CTO Karachi	1700029117012	0291170	Rukhsana Akram	M/S Uroosiat	2(43A)(a)&(f)
51	CTO Karachi	3277876263194	6614934	Anila Mubashir	M/S Champion Shoe Store	2(43A)(a)&(f)
52	CTO Islamabad		9323522	Chees & Cheese (Smc Pvt Ltd)	Chees & Cheese (Smc Pvt Ltd)	
53	CTO Islamabad		8307614	Pizza Laziz (Pvt Ltd)	Pizza Laziz (Pvt Ltd)	
54	CTO Islamabad	3277876250020	5331721	The Hotel 108 (Pvt Ltd)	The Hotel 108 (Pvt Ltd)	
55	CTO Islamabad		4689685	Hipster Apparel Pvt Ltd	Hipster Apparel Pvt Ltd	
56	RTO Multan	3277876169575	0834849	Masna Razi	Bashir Electric Store	
57	RTO Multan	3277876257475	3281995	Muhammad Usman	Al Karam Fabrics	
58	RTO Multan	0400414647015	4146470	Muhammad Yasir Siddique	Yasir Siddique Battery Centre	
59	RTO Multan	3277876154447	1190059	Azhar Qayyum	Makka Battery Service	
60	RTO Multan	3277876117695	2607353	Abdul Qadeer Usman	Khawaja Battery Service	
61	RTO Lahore	3277876295063	3520279875819	Nazar Muhammad Han	M.I Electronics	
62	RTO Lahore	3277876294807	3520255251047	Muhammad Hamayun	Humayoun Sari & Lehnga House	
63	RTO Lahore	3277876294810	3520239992427	Hamid Hameed	Hamid Lehnga & Sons	
64	RTO Lahore	3277876294813	3520238487473	Muhammad Sabir	Kamal Bedding Store	
65	RTO Lahore	3277876294818	3520230636681	Muhammad Zubair	Zubair Cloth House	
66	RTO Lahore	3277876294821	3520228970123	Muhammad Shafique	Rafiq Cloth Store	
67	RTO Lahore	3277876294825	3520225652443	Muhammad Ahsan Ali	Chawla Cosmetics	
68	RTO Lahore	3277876294826	3520224271337	Muhammad Usman	Al Fatah Gold	
69	RTO Lahore	3277876294827	3520222611105	Wali Shah	Momin Khan Electronics	
70	RTO Lahore	3277876294829	3520221457909	Ehsan Ali	Ehsan Gold	
71	RTO Lahore	3277876294830	3520214582123	Muhammad Shahbaz	Shahbaz Crockery	
72	RTO Lahore	3277876294831	3520209211571	Muhammad Iqbal	Zohra Febaric	
73	RTO Lahore	3277876294832	3520208968087	Muhammad Mudasar	Hafiz Cosmetics	
74	RTO Lahore	3277876294833	3520143850411	Faiz Muhammad	Saad Curtain	
75	RTO Lahore	3277876295170	3520232820583	Ibrahim Iftikhar	Rawaal Lehnga	
76	RTO Lahore	3277876295167	3520226393745	Gulzar Ahmad	Gull Bedding	
77	RTO Lahore	3277876294790	3520261907471	Abdul Qayyum	Doli	
78	RTO Lahore	3277876293704	3520202507865	Tariq Mushtaq	Punjab Furniture	
79	RTO Lahore	3277876293705	3520268728999	Muhammad Javed	Javed Furniture House	
80	RTO Lahore	3277876293685	3520240244157	Malik Nadir	Malik Nadir Furniture Point	
81	RTO Lahore	3277876295211	3520228462005	Muhammad Azam	Azam Furniture House	
82	RTO Lahore	3277876295213	3520230130717	Kashif Kalim Mian	Maccah Furniture House	
83	RTO Lahore	3277876295209	3520279511087	Muhammad Irfan	Irfan Furniture House	

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Sr. #	Tax Office Name	STRN	NTN	Name of Business Owner	Business Name	Category of 2(43)A
84	RTO Lahore	3277876295212	3520278572477	Muharam Ali	Lucky Furniture	
85	RTO Lahore	3277876295215	3110404843365	Adnan Munir	Abdul Rehman Adnan Wood Works	
86	RTO Lahore	3277876295206	3520203353055	Muhammad Riaz	Mughal Furniture House	
87	RTO Lahore	3277876275135	8974946	Abdul Rehman	Style & Style	
88	RTO Lahore	3520169788623	4643801	Hafiz Muhammad Imran	New Rahat Bakers And Sweets	
89	RTO Lahore	0300326567619	3265676	Mian Akmal Hussain	Afzal Traders	
90	RTO Lahore	3277876289446	4918838	Shan Fabrics	Shan Fabrics	
91	RTO Lahore	3277876287504	3786063	Akhtar Amin	Times Pharmacy	
92	RTO Lahore	3277876291152	3520014295045	Nawaz Siddique Gill	Bilal Traders	
93	RTO Lahore	3277876291589	7606400	Ali Hassan	Al-Falah Electric & Hardware Store	
94	RTO Lahore	3277876291591	3520226232519	Muhammad Shahid Akbar Chughtai	Chughtai Electronics	
95	RTO Lahore	3277876294536	4404467	Khurshid UI Hassan	Khurshid Karyana Marchant	
96	RTO Lahore	3277876294537	1046702	Muhammad Saleem	Mubashir General Store	
97	RTO Lahore	3277876295160	3533749	Muhammad Rafique	Pak Shaheen Traders	
98	RTO Lahore	3277876291590	7983127	Shahid Iqbal	Al-Madina Marble And Granite	
99	RTO Lahore	3277876290312	3520227485731	Muhammad Afzal	Mughal Tile Plaza And Sanitary Store	
100	RTO Lahore	3277876183350	3520270057119	Muhammad Abdullah	Haji Sons Enterprise	
101	RTO Lahore	3277876291872	3683720	Mazhar Ali Samdani	Defence Cement Depot	
102	RTO Lahore	3277876291213	7960085	Abdullah Kapadia	Wall Master Home	
103	RTO Lahore	3277876289528	7201708	Muhammad Ibrahim	New Love N Care	
104	RTO Lahore	3277876288534	3704909	Afaq Arif	Optica	
105	RTO Lahore	3277876292687	4381601	Muhammad Salman	Optic World	
106	RTO Islamabad	3277876246030	7258555	Libra Jewellers	Libra Jewellers	2(43ga)
107	RTO Islamabad	1700711301091	2905152	Sameer Iqbal	Taif Jeweller	2(43ga)
108	RTO Islamabad	2600711300173	2460632	Sonika Jewellers	Sonika Jewellers	2(43ga)