

**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/38685-R

Islamabad, the 10<sup>th</sup> March, 2023

**Sales Tax General Order No. 08 of 2023**

**Subject: Tier-1 Retailers – Integration with FBR’s POS System**

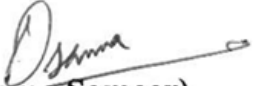
The Finance Act, 2019 added sub-section (6) to section 8B of the Sales Tax Act, 1990 (“the STA, 1990”) whereby a Tier-1 Retailer “(T-1R)” who did not integrate its retail outlet in the manner prescribed under sub-section (9A) of section 3 of the STA, 1990 during a tax period, its adjustable tax for that 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 100 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 March, 2023 and the procedure of exclusion from this list of 96 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 February, 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 96 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-1Rs - STGO 08 of 2023**

| S. No. | Tax Office Name | STRN          | NTN       | Name of the Business Owner | Business Name                              | Category of 2(43)        |
|--------|-----------------|---------------|-----------|----------------------------|--|--------------------------|
| 1      | CTO Islamabad   | 3277876220461 | 8252262   | Shahbaz Ali Rana           | Al Noor Mart Pk Private Limited            |                          |
| 2      | CTO Islamabad   |               | 5216895   | Rana Atif Sarwar           | Ginyaki Private Limited                    |                          |
| 3      | CTO Islamabad   | 3277876179015 | 5119667   | Muhammad Tariq             | Khurdan East Asian Cuisine Private Limited |                          |
| 4      | RTO Abbottabad  | 3277876300720 | 4462116   | Aop                        | Islam Electric Store                       | under clause (e)         |
| 5      | RTO Abbottabad  | 3277876300725 | 7118023-4 | Muhammad Mumtaz            | Zain Super Store                           | under clause (e)         |
| 6      | RTO Bahawalpur  | 3277876298311 | 5224691   | Shoaib Tasneem             | Al Kifaya Super Mart.                      | (e) & (f)                |
| 7      | RTO Bahawalpur  | 3277876227670 | 4279483   | Usama Saeed                | Bismillah Battery Centre                   | (f)                      |
| 8      | RTO Faisalabad  | 2400249976114 | 2579674   | Muhammad Naveed            | Naveed Autos                               | Clause "e"               |
| 9      | RTO Faisalabad  | 3277876118182 | 3633162   | Zain Ul Abiden             | Khan Battery & Lubricants                  | Clause "e"               |
| 10     | RTO Faisalabad  | 3277876197074 | 8139736   | Albario Traders            | Albario Traders                            | Clause "e"               |
| 11     | RTO Faisalabad  | 2400840003573 | 2462418   | Mushtaq Ahmed              | Mushtaq Traders                            | Clause "e"               |
| 12     | RTO Hyderabad   | 3277876298669 | 4733879-1 | Muhammad Sadiq Khan        | M/S S. K. Dulha House                      | -                        |
| 13     | RTO Hyderabad   | 3277876293770 | 4309009-5 | Muhammad Ahmer             | M/S Chandni Dulha House                    | -                        |
| 14     | RTO Hyderabad   | 3277876297844 | 5074476-6 | Muhammad Faisal            | M/S Amama Cloth House                      | -                        |
| 15     | RTO Islamabad   | 3277876265888 | 7983158   | Nazma Ata Sheikh           | Burger Lab                                 | (h)                      |
| 16     | RTO Islamabad   | 3277876300791 | 7921134   | Taqir Ayaz                 | Shinwari Restaurant                        | (h)                      |
| 17     | RTO Islamabad   | 1700711301091 | 2905152   | Sameer Iqbal               | Taif Jewellers                             | (ga)                     |
| 18     | RTO Islamabad   | 2600711300173 | 2460632   | Sonika Jewellers           | Sonika Jewellers                           | (ga)                     |
| 19     | RTO Lahore      | 3277876300750 | 8900138   | Muhammad Farhan Ikram      | Green Shoppy                               | under clause (f)         |
| 20     | RTO Lahore      | 3277876300751 | 2240942   | Aroona Usman               | Elation By Aroona                          | under clause (f)         |
| 21     | RTO Lahore      | 3277876300752 | 4504758   | Abdullah                   | Ab Bride's                                 | under clause (e)         |
| 22     | RTO Lahore      | 3277876300753 | 7163844   | Muhammad Asad Azam         | Silver House                               | under clause (b)         |
| 23     | RTO Lahore      | 3277876300754 | 4141767   | Syed Ahsan Ul Hussain      | Ahsan Hussain Couture                      | under clause (b)         |
| 24     | RTO Lahore      | 3277876300755 | 4709511   | Arshad Anthony             | Signature                                  | under clause (b)         |
| 25     | RTO Lahore      | 3277876300756 | 2548208   | Muhammad Shafique          | Mochi Shoes                                | under clause (e)         |
| 26     | RTO Lahore      | 3277876300757 | 2279623   | Mobile Center              | Mobile Center                              | under clause (f)         |
| 27     | RTO Lahore      | 3277876300758 | 4275969   | Qasim Arshad               | Smart Zone/Mobile Master                   | under clause (f)         |
| 28     | RTO Lahore      | 3277876300748 | 0156094   | Muhammad Shafiq            | Decent General Store                       | under clause (e) and (f) |
| 29     | RTO Lahore      | 3277876300749 | 1657818   | Muhammad Qasim Hafeez      | Al Nazaraat Ainak Mehal                    | under clause (e) and (f) |
| 30     | RTO Lahore      | 3277876300707 | 3081658   | Noman Ahmad                | Ahmad Traders                              | under clause (f)         |
| 31     | RTO Lahore      | 3277876300708 | 0136148   | Tanveer Ahmad              | Rado Centre                                | under clause (f)         |
| 32     | RTO Lahore      | 3277876300709 | 3376253   | Amjad Khan                 | Zeenat Bags And Jewellery                  | under clause (f)         |
| 33     | RTO Lahore      | 3277876300710 | 2155420   | Khurum Anwar               | Needle Craft                               | under clause (f)         |
| 34     | RTO Lahore      | 3277876300711 | 0959821   | Iqbal Ahmed                | Beautiful Collection                       | under clause (f)         |
| 35     | RTO Lahore      | 3277876300712 | 7546638   | Imran Nazar                | Almas Jewellers                            | under clause (f)         |
| 36     | RTO Lahore      | 3277876300595 | 5593181   | Muhammad Asghar            | Asghar Mechanical                          | under clause (e)         |
| 37     | RTO Lahore      | 3277876300748 | 0156094   | Muhammad Shafiq            | Decent General Store                       | under clause (e) and (f) |
| 38     | RTO Lahore      | 3277876143694 | 3565117   | Irfan Raza                 | Arfat Traders                              | under clause (e)         |
| 39     | RTO Lahore      | 3277876237488 | 7234012   | Muhammad Rumeel            | Printex Packages                           | under clause (e)         |
| 40     | RTO Lahore      | 3277876299732 | 0869533   | Chaudhry Iron Store        | Chaudhry Iron Store                        | under clause (e)         |
| 41     | RTO Lahore      | 3277876299734 | 5538127   | Zam Zam Mart               | Zam Zam Mart                               | under clause (e)         |
| 42     | RTO Lahore      | 3277876299736 | 4206630   | Al Rehman Electronics      | Al Rehman Electronics                      | under clause (e)         |
| 43     | RTO Lahore      | 3277876299207 | 2512352   | Mohammad Asif Nadeem       | M/S Lasani Tile Factory                    | Retailer/Other           |
| 44     | RTO Lahore      | 3277876299205 | 6485129   | Abdul Farooq               | Goga Karyana Store And Atta Chaki          | Retailer/Other           |
| 45     | RTO Lahore      | 3277876299204 | 6381124   | Muhammad Jawad Ashraf      | Jawad Karyana Store                        | Retailer/Other           |
| 46     | RTO Lahore      | 3277876300362 | 0445086   | Ch Muhammad Ali            | Ali Agro Service                           | Retailer/Other           |
| 47     | RTO Lahore      | 3277876300361 | 2316696   | Mazhar Hussain             | Zafar Sons Traders                         | Retailer/Other           |
| 48     | RTO Lahore      | 3277876300363 | 3783598   | Muhammad Asif Nazeer       | Nazeer Sons Pharmacy                       | Retailer/Other           |
| 49     | RTO Lahore      | 0300418823619 | 4188236   | Saqib Nawaz Awan           | A.N Awan Paints                            | under clause (e)         |
| 50     | RTO Lahore      | 3277876297021 | 4299974   | Ali Hussain                | Bismillah Crockery                         | under clause (e)         |
| 51     | RTO Lahore      | 3277876298546 | 7713685   | Muhammad Shahzad           | Home Garden Décor                          | under clause (e)         |
| 52     | RTO Lahore      | 3277876298544 | 7261335   | Kamran Nadeem              | Car Lounge                                 | under clause (e)         |
| 53     | RTO Lahore      | 3277876299050 | 5003724   | Usama Waheem               | Momo Auto Mart                             | under clause (e)         |
| 54     | RTO Lahore      | 3277876298542 | 5197405   | Sheikh Hassan Khalil       | Multi Décor Home Fashion                   | under clause (e)         |
| 55     | RTO Lahore      | 0300076735411 | 0767354   | Lahore Rubber Store        | Lahore Rubber Store                        | under clause (e)         |
| 56     | RTO Peshawar    | 3277876274001 | 4589957   | Parcha Furniture           | Paracha Furniture                          | under clause (e)         |
| 57     | RTO Peshawar    | 3277876298282 | 4654318   | Muhammad Asim              | Blue Mall                                  | under clause (e)         |
| 58     | RTO Rawalpindi  | 0702711311073 | 1371515   | Sheikh Moeen               | New Pindi Jewlers                          | (ga)                     |
| 59     | RTO Rawalpindi  | 3277876137891 | 4256432   | Jamshed Manzoor            | Heel Top Shoes                             | (a)                      |

| S. No. | Tax Office Name | STRN          | NTN       | Name of the Business Owner  | Business Name                       | Category of 2(43)     |
|--------|-----------------|---------------|-----------|-----------------------------|-------------------------------------|-----------------------|
| 60     | RTO Rawalpindi  | 3277876166798 | 3360492   | M. Awais Qaser              | Adyala Electronics                  | (a) & (e)             |
| 61     | RTO Rawalpindi  | 3277876167115 | 7958770   | Zia Ahmed Zia               | Electro Centre & Electronics        | (e)                   |
| 62     | RTO Rawalpindi  | 3277876266309 | 8141410-1 | Umar Ehasham Akram          | Akram Zayyan Electronics            | (e)                   |
| 63     | RTO Rawalpindi  | 3277876260263 | 0014862-8 | Sarfraz Iqbal               | City Tiles & Sanitary Wares         | (e)                   |
| 64     | RTO Rawalpindi  | 3277876238883 | 4116522-5 | Mohsin Rasheed              | Mohsin Traders                      |                       |
| 65     | RTO Rawalpindi  | 3277876192897 | 6918962-5 | Nosherwan                   | Noor Shopping Centre                |                       |
| 66     | RTO Rawalpindi  | 3277876283428 | 5602196-2 | Muhammad Huzaifa            | Huzaifa Electronics                 |                       |
| 67     | RTO Sahiwal     | 3277876299389 | 4394953   | Farida Aslam Tahir          | New Tahir Electronics               | 2(43A)(e)             |
| 68     | RTO Sahiwal     | 3277876134051 | 2509385   | Muhammad Shahzad Sharif     | Sharif Honda Centre                 | 2(43A)(e)             |
| 69     | RTO Sahiwal     | 3277876300386 | 7214151   | Muhammad Salman             | Deen& Sons Pharmacy                 | 2(43A)(e)             |
| 70     | RTO Sahiwal     | 3277876289150 | 0469059   | Abdul Jabbar                | Abdul Jabbar Karyana Merchant       | 2(43A)(e)             |
| 71     | RTO Sahiwal     | 3277876296067 | 3800741   | Nadeem Abbas                | M/S Data Bridle & Dullha Collection | 2(43A)(e)             |
| 72     | RTO Sahiwal     | 3277876163255 | 2543589   | Vehari Tractors             | M/S Vehari Tractors, Vehari         | 2(43A)(e)             |
| 73     | RTO Sahiwal     | 3277876294995 | 6474114   | Khurram Zia Ghumman         | M/S Rite Choice Pharmacy            | 2(43A)(e)             |
| 74     | RTO Sahiwal     | 3277876255393 | 0953155   | Muhammad Naeem              | M/S Ittehad Agro Services, Mailsi   | 2(43A)(e)             |
| 75     | RTO Sargodha    | 3277876300858 | 3262802-1 | Faisal Aziz                 | Style Shoes                         | 2(43A)(D)             |
| 76     | RTO Sargodha    | 3277876300857 | 2433981-4 | Muhammad Shahid Iltaf       | Altat Form Centre                   | 2(43A)(D)             |
| 77     | RTO Sargodha    | 3277876300856 | 1538658-9 | Muhammad Haroon             | Madina Crockery                     | 2(43A)(D)             |
| 78     | RTO Sargodha    | 3277876181059 | 2571270   | Samiullah Khan              | Hasnat Qudrat Electronic            | (e)                   |
| 79     | RTO Sargodha    | 3400368497219 | 3684972   | Suzuki Jani Motors          | Suzuki Jani Motors                  | (e)                   |
| 80     | RTO Sargodha    | 880850001773  | 1333628   | Samiullah Khan              | Sami Ullah Khan & Brothers          | (e)                   |
| 81     | RTO Sargodha    | 3277876212875 | 866438    | Sabir Fayyaz Hashmi         | S.S. Jewellers                      | (e)                   |
| 82     | RTO Sialkot     | 3277876300467 | 4366358   | Comfort Home                | Comfort Home                        | Other retailer        |
| 83     | RTO Sialkot     | 3277876300471 | 0393682   | Alla Ud Din                 | M/S Mian Tile And Sanitary House    | Other retailer        |
| 84     | RTO Sukkur      | 3277876295235 | 4101617   | Sagar                       | Nice Electric Store                 | 2(43)A                |
| 85     | RTO Sukkur      | 3277876297610 | 4792778   | M/S Vintage Interious       | M/S Vintage Interious               | 2(43)A                |
| 86     | RTO-I Karachi   | 3277876296186 | 6785365   | Ajeet Kumar                 | M/S. Rahat Pharmacy & Mart          | DPS OF BANK AL-FALAH  |
| 87     | RTO-I Karachi   | 3277876299527 | 4254069   | Abdullah                    | M/S. Choozee Mobile                 | DPS OF Al-Falah & MCB |
| 88     | RTO-I Karachi   | 3277876299523 | 6259137   | Santosh Kumar               | M/S. My Cannes Mart                 | DPS OF HBL            |
| 89     | RTO-I Karachi   | 3277876299945 | 3830472   | Hasnain                     | M/S. Marca                          | DPS OF HBL            |
| 90     | RTO-II Karachi  | 3277876301073 | 7865302   | Firdous Ali                 | Mobile                              | (a)                   |
| 91     | RTO-II Karachi  | 3277876301063 | 1037069   | Muhammad Younus             | Swiss Gold                          | (ga)                  |
| 92     | RTO-II Karachi  | 3277876301074 | 1847337   | Syed Muhamamd Ali           | Ahmed Medicos                       | (f)                   |
| 93     | RTO-II Karachi  | 3277876300684 | 4544216   | Muhammad Waqas              | Fabees Collection                   | (a)                   |
| 94     | RTO-II Karachi  | 3277876301068 | 0859275   | New Cut Price Garment Store | New Cut Price Garment Store         | (f)                   |
| 95     | RTO-II Karachi  | 3277876298255 | 9112280   | Syed Murtaza Hussain        | Sultan Mart                         | (e)                   |
| 96     | RTO-II Karachi  | 3277876268341 | 4741225   | Sheroz Ali                  | Shoe Palace                         | (b)                   |