

URGENT
BY FAX

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
(INLAND REVENUE WING)

C. No. 1/23-STB/2010 (Pt) / 24882-R

Islamabad, the 17th February, 2014.

1. **All Chief Commissioners (IR)**
Large Taxpayers Units/Regional Tax Offices
2. **The Chief Executive Officer,**
Pakistan Revenue Automation Limited,
Islamabad.

Subject:- **WRIT PETITIONS FILED IN THE HONOURABLE HIGH COURTS**
CHALLENGING THE VIRES OF SECTION 2(22A) OF THE SALES TAX
ACT, 1990 – INSTRUCTIONS REGARDING

The undersigned is directed to refer to the subject cited above and to say that the writ petitions challenging the vires of section 2(22A) of the Sales Tax Act, 1990 have been filed in the Honourable High Courts of the country. The Honourable High Courts have been pleased to grant interim relief by directing Federal Board of Revenue and its functionaries to accept the sales tax returns of the petitioners electronically or manually by allowing adjustment claimed by the petitioners of Provincial Sales Tax on Services under the Provincial Laws subject to the final outcome of the writ petitions.

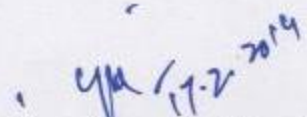
02. In compliance with the directions of the Honourable High Courts, all Chief Commissioners are requested to accept manually filed returns of the petitioners listed below and not to take any action under section 33 & 34 of the Sales Tax Act, 1990 with respect to returns filed manually within the due date of filing of returns:

S. No.	Business Name	NTN	STRN
1.	Asian Food Industries Ltd	0709727-1	0304210000655
2.	Pepsi Cola International Pvt Ltd	0711631-4	0507210600155
3.	Atlas Power Limited	2878470-7	1700271600364
4.	M/s Sufi Soap & Chemical Industries Pvt Limited	0786070-6	0308152000164
5.	M/s Azhar Corporation Pvt Ltd	0659958-3	0403152200673
6.	Akzo Nobel Pakistan Limited	3804142-1	0300380414215
7.	M/s Crescent Fibers Ltd	0710137-6	1206520501955
8.	Treet Corporation Ltd	1416035-8	3007390000219
9.	M/s Hamza Vegetable Oil Refinery & Ghee Mills	0786577-5	0308152200482
10.	Al Hamad Corporation Pvt Ltd	1165125	0397999990973
11.	Attock Refinery Limited	0709782-4	0701271300228
12.	M/s Honda Atlas Cars Pakistan Limited	0829237-0	0305870300137
13.	Attock Petroleum Limited	0944544-7	0701270000682
14.	Attock Gen Limited	2904414-6	0702850400882
15.	Pakistan Oilfields Limited	0657658-3	0703280200146
16.	Coca Cola Beverages Pakistan Ltd.	0709120-6	0301220201155
17.	The Crescent Textile Mills Limited	0710140-6	0403511102719
18.	M/s Pak Arab Refinery Limited	0801435-3	0402271000682
19.	M/s Siddique Leather Works Pvt Ltd	0667413-5	0308420300146
20.	M/s Firhaj Footwear Pvt Ltd	0823743	0306640000128
21.	M/s Stallion Textile Mills	1694214-7	1201620010082
22.	M/s Dewan Sugar Mills Limited	0710220-8	0101230201246
23.	Ismail Industries Limited	8044563-1	0601170400591
24.	Shabbir Tiles & Ceramics Ltd.	0712052-4	0204690700137
25.	Agriauto Industries Limited	0709428-7	0601870800273
26.	Thal Limited	0711010-3	1201841500164
27.	Auvitronics Limited	0709794-8	0601852300619
28.	Continental Biscuits Limited	0710106-6	0102190500273
29.	Mondelez Pakistan Limited	1758043-9	0601170400428
30.	Tapal Tea (Pvt) Limited	0712331-7	1202090200137
31.	Faisalabad Oil Refinery (Pvt.) Limited	0803939-9	0801040500282
32.	Convenience Food Industries (Pvt.) Limited	2464166-9	0203210000346
33.	Pakistan Petroleum Limited	0711545-8	1200271100773
34.	Procter & Gamble Pakistan (Pvt.) Limited	0711734-5	0601152000282
35.	Lucky Textile Mills Limited	0669961-8	1204520900373
36.	Lucky Energy (Pvt.) Limited	1260711-8	1200271600646
37.	Reckitt Benckiser Pakistan Limited	0823778-6	0206340500155
38.	M/s Fazal Textile Mills Ltd.	0803127-4	0203520200182
39.	Yunus Textile Mills Limited	2906767-7	1100620055062
40.	ICI Pakistan Ltd.	0710672-6	0206280000182
41.	Exide Pakistan Ltd.	0676659-5	0201850700164
42.	Indus Motor Company Limited	0676546-7	0204870300155
43.	National Foods Limited	0816613-7	0201200000119

44.	Pakistan Cables Limited	0711509-1	0202760500182
45.	Packages Limited	0711438-9	0306490000382
46.	ENI Pakistan Limited	0823414-7	1200271101191
47.	Bulleh Shah Packaging (Private) Limited	3000673-2	1700300067314
48.	Colgate-Palmolive (Private) Limited	0710060-4	0101340200146
49.	Umar Spinning Mills (Private) Limited	1313228-8	1200844501846
50.	Unilever Pakistan Limited	0912725-9	1200210548755
51.	Engro Power Gen Qadirpur Limited	2639742-7	1700271600282
52.	Engro Polymer and Chemicals Limited	1000710-5	1200391100246
53.	Engro Fertilizers Ltd.	3378860-0	1704310200164
54.	OMV (Pakistan) Exploration	0786911-8	0701271107191
55.	International Industries Limited	0710735-8	0204730600182
56.	International Steels Limited	3020921-8	1700302092110
57.	M/s Popular Juice Industries Pvt Ltd.	0804422-8	0103200900119
58.	M/s Popular Match Industries	0250442-1	0101481900355
59.	M/s Popular Food Industries Ltd.	0711686-1	0101200900137
60.	M/s Popular Fabrics Pvt Ltd	1464738-9	1200581103764
61.	Omni (Private) Limited	1202395-7	1200100687046
62.	M/s Omni Power Pvt Limited	3635393-7	1700363539319
63.	M/s Shikarpur Power Pvt Limited	3635388-4	1700363538812
64.	M/s Pak Ethanol Pvt Limited	3662244-4	1700366224412
65.	M/s Omni Aviation Pvt Limited	4039491-3	1700403949112
66.	M/s Dadu Energy Pvt Limited	3635382-5	1700363538214
67.	Omni Polymer Packages (Private) Limited	2243781-9	1712392300546
68.	Ansari Sugar Mills Limited	0709660-7	0101230201991
69.	Bawani Sugar Mills (Private) Limited	0709885	0101230200419
70.	Tando Allahyar Sugar Mills (Private) Limited	3659034	1700365903415
71.	New Thatta Sugar Mills Private Limited	4134336-7	1700413433611
72.	New Dadu Sugar Mills (Private) Limited	3132010	0109170100182
73.	Naudero Sugar Mills (Private) Limited	1313968-1	0101170100328
74.	Chamber Sugar Mills (Private) Limited	3770099	1700377009913
75.	Khoski Sugar Mills (Pvt.) Limited	3659290-7	1700365929018
76.	International Industries Limited	0710735-8	0204730600182
77.	International Steels Limited	3020921-8	1700302092110
78.	Bonanza Garments Industries (Private) Limited	0709934-7	1200620000637
79.	OMV Maurice Energy Limited	1500565-8	0701270001182
80.	OMV (Pakistan) Exploration	0786911-8	0701271107191
81.	S S Fashion Resources	3386203	1700338620315
82.	Atlas Honda Limited	0801063-3	0206871100137
83.	Glaxo Smithkline Pakistan Limited	0710501-7	0211170200128
84.	United Energy Pakistan Limited	3792746-9	1700379274616
85.	ENI Pakistan Limited	0823414-7	1200271101191
86.	Qarshi Industries (Pvt.) Ltd.	1410123-8	0507210000291
87.	Sefam Pvt Limited	1537192-1	0310620003982
88.	Nishat (Chunian) Limited	0225898-6	0305520204946

89.	Nishat Chunian Power Limited	2958445-7	0304271600537
90.	Serena Industries and Embroidery Mills	1497996-9	0308581000573
91.	Ghani Gases Limited	3027108-8	0304840016046
92.	Bata Pakistan Limited	0709877-4	0303640000564
93.	Mayfair Limited	0803188-6	0305520211619
94.	Hyundai Engineering Pakistan	3902101-7	2300390210118
95.	Nishat Power Limited	2958448-5	0304271600464
96.	Lucky Cement Limited	0009807-8	0503252300128
97.	Gadoon Textile Mills Limited	0000215-1	0506551100291
98.	The Coca-Cola Export Corporation	0224152	0306210800164
99.	D.G. Khan Cement Company Limited	1213275	0402252300164
100.	Nishat Mills Limited	2180652	0305520503846
101.	Nishat Linen (Private) Limited	3704941	2400370494110
102.	Nestle Pakistan Limited	0225862-5	0308200900146
103.	Tetly Clover (Private) Limited	1690164	0601090211664
104.	Century Paper & Board Mills Limited	0710009	0305490000391
105.	Merit Packaging (Private) Limited	0711160	0216844200173
106.	Loads Limited	0944311	0205870801264

03. PRAL is requested not to take any action with respect to Active Taxpayers status of the above petitioners. This dispensation shall be available in respect of returns for tax period October, 2013 onwards and till further orders. Active Taxpayers status, if suspended in any of the above cases may please be restored.


 (Zulfikar Hussain Khan)
 Chief (ST/FED-Policy)

Copy to:

1. Member (FATE), FBR, Islamabad
- ✓ 2. Web Master, FBR, Islamabad