

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

F.No.6(23)/TTS/Bottled/2026/54259-R

Islamabad, 15th May, 2026

Sales Tax General Order # 3/2026 / IR Operations

ELECTRONIC MONITORING OF BOTTLED WATER PRODUCTION

In exercise of the powers conferred under Section 40C(2) of Sales Tax Act, 1990, read with Rules 150ZQR and 150ZQT of the Chapter XIV-BA of the Sales Tax Rules, 2006, the Federal Board of Revenue is pleased to direct as follows:

1. All registered persons engaged in the production and packaging of bottled water, whether on their own account or as toll manufacturers, shall install the electronic production monitoring solution, in accordance with the provisions of the aforesaid Rules, with immediate effect.
2. Production Monitoring System comprises the following:
 - a. Hardware:
 - i. Industrial Barcode Scanner, at least one for each production line suitable for high-speed production lines (i.e. 40,000 – 60,000 SKUs per hour);
 - ii. Counting sensor, at least one for each production line;
 - iii. Industrial PC will all peripheral devices, at least one for one manufacturing facility
 - iv. IP Camera (1080P, 5MP), at least one for each production line
 - v. NVR (Network Video Recorder), supporting at least 8 channels with storage capacity of at least one month
 - vi. HMI (Human Machine Interface),
 - vii. PLC (Programmable Logic Controller), supporting high number of I/O points (minimum 14/10)
 - viii. Display, LED-TV at least 43 inches
 - ix. UPS with capacity to sustain operations for 2 hours for all on-premises devices
 - x. Electrical cabinet IP67
 - b. Software:
 - i. Production Monitoring and Information System
 - ii. Windows 10 (64-bit) or equivalent (for industrial PCs)

The production monitoring system (as above) shall be supplied, installed and maintained by the vendors authorized by the Board.

3. All the aforesaid registered persons are hereby directed under law to make necessary arrangements for installation of electronic production monitoring system by 15th June, 2026.

4. To ensure timely and effective implementation, the respective Chief Commissioners Inland Revenue shall designate and notify dedicated focal persons. These focal persons shall coordinate with water bottlers and with authorized vendors to facilitate installation and operationalization.

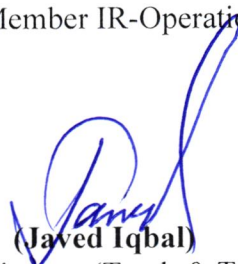
5. The details of the vendors authorized by the FBR under Chapter XIV-BA of the Sales Tax Rules, 2006, are as follows:

Company Name:	M/s ISSM Labelling Solutions	M/s Authentik	M/s TolLink Pakistan Private Limited
NTN	A033994	7615201-4	1475124-7
Contact Person:	1. Salman Amin 2. Haider Shafique	1. Haseeb Uddin 2. Talha Baig	1. Ahmed Zeeshan 2. Mohammad Arif
Phone/WhatsApp #	1. 0313-4027777 2. 0310-5463614	1. 0301-8221756 2. 0346-2575523	1. 0300-8546496 2. 0300-5004732
Email:	1. salman@issm.ai 2. haider.shafiq@issm.ai	1. haseeb@authentiksolution.com 2. talha@authentiksolution.com	1. azeeshan@tollink.com.pk 2. marif@tollink.com.pk

6. All authorized vendors shall ensure that their production monitoring systems fully comply with the requirements prescribed under Rule 150ZQT of the Sales Tax Rules, 2006, including but not limited to:

- real time capture of production process;
- real time collection of data that shows production through object detection and object counting;
- transmission of data to Central Control Unit at Board on real time basis, storage and archiving of data;
- detection of unexpected stops;
- quantitative analyses of production; and
- data analytics for required legal actions.

7. This issues with the approval of the competent authority, Member IR-Operations, FBR, Islamabad and shall be applicable with immediate effect.


(Javed Iqbal)
Project Director (Track & Trace)
Federal Board of Revenue

Copy to:

- (i) SA to Member (IR Ops), FBR, Islamabad
- (ii) DG (IT & DT)
- (iii) Chief Commissioners-IR, LTOs/MTOs/CTOs/RTOs
- (iv) Webmaster FBR (HQ), Islamabad for uploading

