



Registrar

National Electric Power Regulatory Authority

Islamic Republic of Pakistan

NEPRA Tower, Attaturk Avenue (East), G-5/1, Islamabad
Ph: +92-51-9206500, Fax: +92-51-2600026
Web: www.nepa.org.pk, E-mail: registrar@nepa.org.pk

No. NEPRA/R/ADG(Trf)/TRF-322/CPGCL-2015/ **9434-38**

June 26, 2025

Subject: Decision of the Authority in the matter of Reimbursement Request made by Central Power Generation Company Limited for 747 MW Combined Cycle Power Project at Guddu (CPGCL-GUDDU) on account of Advance income Tax paid to the Federal Board of Revenue (FBR)

Dear Sir,

Please find enclosed herewith subject Decision of the Authority (total 01 Page) in the matter of Reimbursement Request made by Central Power Generation Company Limited for 747 MW Combined Cycle Power project at Guddu on account of Advance income Tax paid to the Federal Board of Revenue (FBR) in Case No. NEPRA/TRF-322/CPGCL-2015.

2. The Decision is being intimated to the Federal Government for the purpose of notification in the official Gazette pursuant to Section 31(7) of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 within 30 days from the intimation of this Decision. In the event the Federal Government fails to notify the subject tariff Decision within the time period specified in Section 31(7), then the Authority shall notify the same in the official Gazette pursuant to Section 31(7) of NEPRA Act.

Enclosure: As above


(Wasim Anwar Bhinder)

Secretary
Ministry of Energy (Power Division),
'A' Block, Pak Secretariat,
Islamabad

Copy to:

1. Secretary, Cabinet Division, Cabinet Secretariat, Islamabad.
2. Secretary, Ministry of Finance, 'Q' Block, Pak Secretariat, Islamabad.
3. Chief Executive Officer, Central Power Purchasing Agency Guarantee Limited (CPPA-G), Shaheen Plaza, 73-West, Fazl-e-Haq Road, Islamabad
4. Chief Executive Officer, Central Power Generation Company Ltd. (CPGCL), Guddu Thermal Power Station, Guddu (Kashmore)



DECISION OF THE AUTHORITY IN THE MATTER OF REIMBURSEMENT REQUEST MADE BY CENTRAL POWER GENERATION COMPANY LIMITED FOR 747 MW COMBINED CYCLE POWER PROJECT AT GUDDU (CPGCL-GUDDU) ON ACCOUNT OF ADVANCE INCOME TAX PAID TO THE FEDERAL BOARD OF REVENUE (FBR).

1. Central Power Generation Company Limited for its 747 MW power project at Guddu (hereinafter refer as "CPGCL-Guddu") requested for approval of reimbursement of advance income tax amount of Rs. 94,879,612/- for January-March 2025 quarter of the tax year 2025, on account of 1.25% minimum tax on turnover paid to the Federal Board of Revenue (FBR) under Section 147 of the Income Tax Ordinance. CPGCL-Guddu submitted that Rs. 1,539,650/- is already deposited on account of import on income tax, therefore, this paid amount is adjusted from the total assessed tax liability of Rs. 96,419,262/- and remaining income tax amount of Rs. 94,879,612/- is deposited in FBR. CPGCL-Guddu in support of its claim submitted the CPR No. IT-20250324-0101-1569228.
2. As per the Para 4.9(v) of the decision of the Authority dated April 7, 2017 notified vide S.R.O No. 448(I)/2017 on May 30, 2017 in the matter of Motion for Leave for Review, *in case the company is obligated to pay any tax on its income from generation of electricity, or any duties and/or taxes, not being of refundable nature, are imposed on the company, the exact amount paid by the company on these accounts shall be reimbursed on production of original receipts. This payment shall be considered as a pass-through payment. However, withholding tax on dividend shall not passed through.*
3. Accordingly, the Authority in its collective and joint wisdom considering all aspects decided with consensus as under; which will be hereafter called as decision of Authority in the matter:-
"Based on information and documentary evidence(s) provided by CPGCL-Guddu, an amount of Rs. 94,879,612/- is being allowed to claim from Central Power Purchasing Agency Guarantee Limited (CPPA-G) as pass-through on account of tax amount paid to FBR."
4. The above decision of the Authority is to be notified in the Official Gazette, in accordance with the provision of Section 31(7) of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997.
5. CPPA-G to ensure that all payments are consistent with the tariff determination(s).

AUTHORITY

Engr. Rafique Ahmed Shaikh
Member

Amina Ahmed
Member

Engr. Maqsood Anwar Khan
Member



Waseem Mukhtar
Chairman