



Registrar

# National Electric Power Regulatory Authority Islamic Republic of Pakistan

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No. NEPRA/R/ADG(Trf)/TRF-322/CPGCL-2015/ 200-04

January 08, 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

(Syed Zawar Haider)

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

Copy to:

1. Secretary Ministry of Energy (Power Division), 'A' Block, Pak Secretariat, Islamabad
2. Secretary, Cabinet Division, Cabinet Secretariat, Islamabad
3. Secretary, Ministry of Finance, 'Q' Block, Pak Secretariat, Islamabad.
4. Chief Executive Officer, Central Power Purchasing Agency Guarantee Limited  
Shaheen Plaza, 73-West, Fazl-e-Haq Road, Islamabad.



**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. 112,900,391/- for July-September 2024 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 in support of its claim submitted the CPR No. IT-20240930-0101-2021370 and verified invoices of EPP from the power purchaser i.e. Central Power Purchasing Agency Guarantee Limited (CPPA-G).
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 consider 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. 112,900,391/- 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**

Mathar Niaz Rana (nsc)  
Member

Engr. Maqsood Anwar Khan  
Member

Engr. Rafique Ahmed Shaikh  
Member

Amina Ahmed  
Member

Waseem Mukhtar  
Chairman

