



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.nepra.org.pk, E-mail: registrar@nepra.org.pk

No. NEPRA/R/TRF-255/JPCL-2014/8352-8355
March 13, 2020

Subject: Decision of the Authority in the matter of Reimbursement Request made by Jamshoro Power Company Ltd. (JPCL) on account of Super Tax paid to the Federal Board of Revenue Case No. NEPRA/TRF-255/JPCL-2014)

Dear Sir,

Please find enclosed herewith the subject decision of the Authority (02 Pages) in the matter of Reimbursement Request made by Jamshoro Power Company Ltd. (JPCL) on account of Super Tax paid to the Federal Board of Revenue in Case No. NEPRA/TRF-255/JPCL-2014.

2. The decision is being intimated to the Federal Government for the purpose of notification of adjustment in the approved tariff through the official Gazette pursuant to Section 31(7) of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997.

Enclosure: As above


(Syed Safeer Hussain)

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

CC: 1. Secretary, Cabinet Division, Cabinet Secretariat, Islamabad.
2. Secretary, Ministry of Finance, 'Q' Block, Pak Secretariat, Islamabad.
3. Secretary, Privatization Commission, 5-A, EDB Building, Constitution Avenue, Islamabad.

**DECISION OF THE AUTHORITY IN THE MATTER OF REIMBURSEMENT REQUEST
MADE BY JAMSHORO POWER COMPANY LIMITED ON ACCOUNT OF SUPER
TAX PAID TO THE FEDERAL BOARD OF REVENUE.**

1. Jamshoro Power Company Limited (hereinafter "JPCL") vide letter No. CFO/JPCL/CF-I/1/1934 dated April 4, 2019 and letter No. CFO/JPCL/CF-I/1/779 dated February 19, 2020 requested for reimbursement of super tax paid u/s 137 of the Income Tax Ordinance 2001 to the Federal Board of Revenue (FBR) of Rs. 88,762,092/- and Rs. 54,173,386/- for FY 2016-17 and FY 2017-18 respectively. JPCL in support of its claim submitted computerized payment receipts of FBR for tax payments. The details of the payment of tax are provided hereunder:

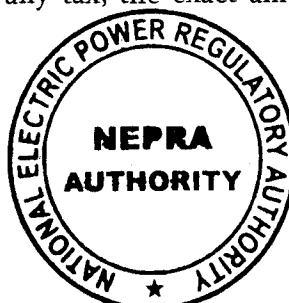
FY 2016-17

Installment	Computerized Payment Receipt (CPR)		Amount (Rs.)
	Number	Date	
10%	IT-20181101-0014-1006709	01-Nov-2018	8,876,209
1 st	IT-20190130-0014-1293058	30-Jan-2019	16,747,388
	IT-20190130-0021-1295958	30-Jan-2019	1,089,395
	IT-20190130-0021-1295957	30-Jan-2019	2,163,612
2 nd	IT-20190219-0014-1224086	19-Feb-2019	20,000,000
3 rd	IT-20190319-0014-1196834	19-Mar-2019	20,000,000
4 th	IT-20190422-0014-1207900	22-Apr-2019	19,885,488
Total			88,762,092

FY 2017-18

Installment	Computerized Payment Receipt (CPR)		Amount (Rs.)
	Number	Date	
1 st	IT-20190426-0014-1251755	26-Apr-2019	18,173,386
2 nd	IT-20190523-0014-1224821	23-May-2019	27,000,000
3 rd	IT-20190624-0014-1232374	24-Jun-2019	9,000,000
Total			54,173,386

2. Section 4B of the Income Tax Ordinance 2001 pertains to Super Tax for Rehabilitation of Temporarily Displaced Persons and was inserted by Finance Act 2015. According to Section 4B(1), a super tax shall be imposed for rehabilitation of temporarily displaced persons, for Tax Years 2015 [and onwards], at the rates specified in Division IIA of Part I of the First Schedule on income of every person specified in the said Division. It is further provided under Section 4B(4) that where the super tax is not paid by a person liable to pay it, the Commissioner shall by an order in writing, determine the super tax payable, and shall serve upon the person, a notice of demand specifying the super tax payable and within the time specified under section 137 of the Ordinance.
3. As per section 11.3(c) of the Authority's decision dated September 1, 2015 notified vide S.R.O No. 1142(I)/2015, the impact of taxes has not been accounted for in the tariff and in case JPCL is obligated to pay any tax, the exact amount paid shall be reimbursed as per existing practice.




4. The Authority has considered the request of JPCL for reimbursement of super tax paid to the FBR. Being in line with the tariff determination, the Authority has decided to allow JPCL to claim an amount of Rs. 142,935,478/- (Rupees One Hundred Forty-two Million, Nine Hundred Thirty-five Thousand, Four Hundred and Seventy-Eight) from CPPA-G on account of payment of super tax.

Order

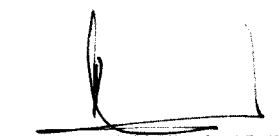
5. JPCL is hereby allowed to claim an amount of Rs. 142,935,478/- (Rupees One Hundred Forty-two Million, Nine Hundred Thirty-five Thousand, Four Hundred and Seventy-Eight) comprising Rs. 88,762,092/- for FY 2016-17 and Rs. 54,173,386/- for FY 2017-18 from CPPA-G on account of payment of super tax to the Federal Board of Revenue.
6. 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.
7. CPPA(G) to ensure that all payments are consistent with the tariff determination.

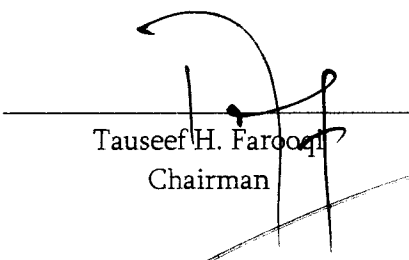
AUTHORITY

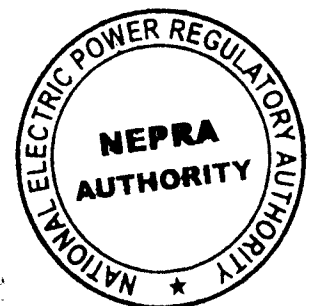

Saif Ullah Chattha
Member
9-3-2020


Rehmatullah Baloch
Member
9/3/2020


Engr. Rafique Ahmed Shaikh
Member
5/3/20


Engr. Bahadur Shah
Member


Tauseef H. Farooqi
Chairman



13 03 20