



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-304/NPGCL-2015/23123-23125

December 7, 2022

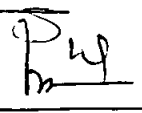
Subject: **Decision of the Authority in the matter of Reimbursement Request made by Northern Power Generation Co. Ltd. (NPGCL) on account of Income Tax paid to the Federal Board of Revenue (FBR) - (Case No. NEPRA/TRF-304/NPGCL-2015)**

Dear Sir,

Please find enclosed herewith the subject decision of the Authority (**01 Page**) in the matter of Reimbursement Request made by Northern Power Generation Co. Ltd. (NPGCL) on account of Income Tax paid to the Federal Board of Revenue (FBR) in Case No. NEPRA/TRF-304/NPGCL-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 or refer the matter to the Authority for reconsideration, 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

  
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( Syed Safeer Hussain )

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

CC:

1. Secretary, Cabinet Division, Cabinet Secretariat, Islamabad
2. Secretary, Ministry of Finance, 'Q' Block, Pak Secretariat, Islamabad.

**DECISION OF THE AUTHORITY IN THE MATTER OF REIMBURSEMENT  
REQUEST MADE BY NORTHERN POWER GENERATION COMPANY  
LIMITED (NPGCL) ON ACCOUNT OF INCOME TAX PAID TO THE FEDERAL  
BOARD OF REVENUE (FBR)**

1. NPGCL requested for approval of reimbursement of advance income tax amount of Rs. 2,733,993/- (Rupees Two Million Seven Hundred Thirty Three Thousand Nine Hundred Ninety Three), on account of 1.25% minimum tax on turnover for the 3<sup>rd</sup> quarter of tax year 2022, paid to the FBR under Section 147 of the Income Tax Ordinance. NPGCL in support of its claim submitted the CPR IT-20220628-0101-1647908. NPGCL further submitted that out of Rs. 30,000,000/- tax paid, an amount of Rs. 2,733,993/- pertains to NPGCL old block(s).
2. As per the Section 11.3(IV) & 24(III) of the decisions of the Authority dated 19<sup>th</sup> October 2016 & 30<sup>th</sup> December 2020, in case NPGCL is obligated to pay any tax, the exact amount paid shall be reimbursed.

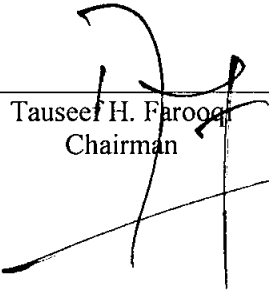
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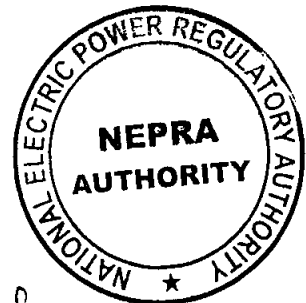
3. Considering that the request of the NPGCL is in line with the decisions of the Authority, NPGCL is hereby allowed to claim an amount of Rs. 2,733,993/- (Rupees Two Million Seven Hundred Thirty Three Thousand Nine Hundred Ninety Three), from the Central Power Purchasing Agency Guarantee Limited on 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 provision of Section 31(7) of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997.

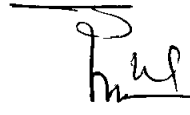
**AUTHORITY**

  
Engr. Maqsood Anwar Khan  
Member

  
Engr. Rafique Ahmed Shaikh  
Member

  
Tauseef H. Farooq  
Chairman



  
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