



National Electric Power Regulatory Authority

Islamic Republic of Pakistan

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Registrar

No. NEPRA/R/ADG(Tariff)/TRF-304/NPGCL-2015/14097-101

September 04, 2025

Subject: Decision of the Authority in the matter of Reimbursement request made by Northern Power Generation Company Limited for its Old Blocks on Account of Advance Income Tax for the Tax Year 2025 Paid to the Federal Board of Revenue (FBR)

Enclosed please find herewith the subject Decision of the Authority (total 01 page) in the matter of Reimbursement request made by Northern Power Generation Company Limited for its Old Blocks on Account of Advance Income Tax for the Tax Year 2025 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 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, Northern Power Generation Company Limited (NPGCL), Thermal Power Station, Mahmood Kot Road, Muzaffar Garh
4. Chief Executive Officer, Central Power Purchasing Agency Guarantee Limited (CPPAG), Shaheen Plaza, 73-West, Fazl-e-Haq Road, Islamabad

**DECISION OF THE AUTHORITY IN THE MATTER OF REIMBURSEMENT
REQUEST MADE BY NORTHERN POWER GENERATION COMPANY LIMITED
FOR ITS OLD BLOCKS ON ACCOUNT OF ADVANCE INCOME TAX FOR THE
TAX YEAR 2025 PAID TO THE FEDERAL BOARD OF REVENUE (FBR).**

1. Northern Power Generation Company Limited (NPGCL) submitted request for the approval of reimbursement of advance income tax amount of Rs. 12,586,251/-. This request is based on the power purchaser's i.e. Central Power Purchasing Agency Guarantee Limited (CPPA-G) verified Partial Load (PL) and Capacity Purchase Price (CPP) invoices for the period July 2024 to December 2024, falling under tax year 2025 and paid to Federal Board of Revenue (FBR) under section 147 of the Income Tax Ordinance, 2001. NPGCL in support of its claim submitted the CPR No. IT-20250328-0101-1699871 and along with the verified PL and CPP invoices from CPPA-G.
2. As per the Section 11.3(IV) and 24(III) of the decisions of the Authority dated October 19, 2016 and December 30, 2020, *in case NPGCL is obligated to pay any tax, the exact amount paid shall be reimbursed.*
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 NPGCL, an amount of Rs. 12,586,251/- is being allowed to claim from Central Power Purchasing Agency Guarantee Limited (CPPA-G) 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).

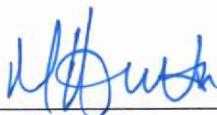
AUTHORITY



Engr. Rafique Ahmed Shaikh
Member



Amina Ahmed
Member



Engr. Maqsood Anwar Khan
Member



Waseem Mukhtar
Member

