

TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN
EXTRA ORDINARY, PART-I

National Electric Power Regulatory Authority

NOTIFICATION



Islamabad, the 18th day of October, 2024

S.R.O. 2032 (I)/2024.- In pursuance of Sub-Section 7 of Section 31 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997), NEPRA hereby notifies the 'Decision of the Authority dated August 30, 2024 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 Income Tax paid to the Federal Board of Revenue' in Case No. NEPRA/TRF-322/CPGCL-2015.

2. While effecting the Decision, the concerned entities including Central Power Purchasing Agency Guarantee Limited (CPPAGL) shall keep in view and strictly comply with the orders of the courts notwithstanding this Decision.


(Wasim Anwar Bhinder)
Registrar



**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 INCOME TAX PAID TO THE FEDERAL BOARD OF REVENUE (FBR).**

1. Central Power Generation Company Limited for its 747 MW combined cycle power project at Guddu (hereinafter refer as "CPGCL-Guddu") requested for approval of reimbursement of advance income tax amount of Rs. 145,648,307/- on account of 1.25% minimum tax on turnover for 3rd and 4th quarter of the tax year 2023, 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 CPRs IT-20230328-0101-2406369 and IT-20230616-0101-1876931 for 3rd and 4th quarter respectively.
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 dated 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. It is noted that CPGCL-Guddu paid total advance income tax of Rs. 501,834,997/- for the tax year 2023 i.e. July 2022 to June 2023. As per CPPA-G documentary evidence advance income tax liability of CPGCL is amounting to Rs. 427,286,784/-. The Authority vide its decisions dated June 16, 2023 already approved an amount of Rs. 356,186,690/- (Rs. 180,084,643/- and Rs. 176,102,047/-) for 1st and 2nd quarter of the tax year 2023. Therefore, remaining amount of Rs. 71,100,094/- is hereby allowed for reimbursement on account of advance income tax.
4. 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. 71,100,094/- is being allowed to claim from Central Power Purchasing Agency Guarantee Limited on account of tax amount paid to FBR."
5. 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.
6. CPPA-G to ensure that all payments are consistent with the tariff determination(s).

AUTHORITY

Maithar Niaz Rana (nsc)
Member

Engr. Maqsood Anwar Khan
Member

Engr. Rafique Ahmed Shaikh
Member

Amina Ahmed
Member

Waseem Mukhtar
Chairman





REGISTRAR

National Electric Power Regulatory Authority
Islamic Republic of Pakistan

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No. NEPRA/TRF-100/Notifications/ 15716-18

October 18, 2024

The Manager
Printing Corporation of Pakistan Press (PCPP)
Khayaban-e-Suharwardi,
Islamabad

Subject: **NOTIFICATION REGARDING ORDERS OF THE AUTHORITY**

In pursuance of Sub-Section 7 of Section 31 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997); enclosed please find herewith following Decisions of the Authority as detailed below for immediate publication in the official Gazette of Pakistan:

S. No.	Order	Issuance No. and Date
1.	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 2024 paid to the Federal Board of Revenue	13849-13853 30.08.2024
2.	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 Income Tax paid to the Federal Board of Revenue'	13855-13859 30.08.2024
3.	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 Income Tax paid to the Federal Board of Revenue'	13843-13847 30.08.2024

2. Please also furnish thirty five (35) copies of the Notifications to this Office after its publication.

Encl: 03 Notifications

Wasim Anwar Bhinder
(Wasim Anwar Bhinder)
Registrar

CC:

1. Chief Executive Officer, Central Power Purchasing Agency (Guarantee) Limited, 73 East, AK Fazl-e-Haq Road, Block H, G-7/2, Blue Area, Islamabad
2. Syed Mateen Ahmed, Deputy Secretary (T&S), Ministry of Energy – Power Division, 'A' Block, Pak Secretariat, Islamabad