

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. 2033 (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.

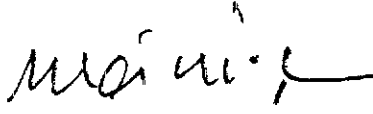

(Wasim Anwar Bhinder)
Registrar




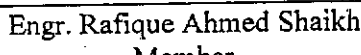
DECISION OF THE AUTHORITY IN THE MATTER OF REIMBURSEMENT REQUEST MADE BY CENTRAL POWER GENERATION COMPANY LIMITED FOR 747 MW COMBINED CYCLE POWER PROJECT AT GUDDU (CPGCL-GUDDU) ON ACCOUNT OF ADVANCE INCOME TAX PAID TO THE FEDERAL BOARD OF REVENUE (FBR).


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. 174,999,810/- which is comprising of Rs. 60,670,447/-, Rs. 53,646,510/-, Rs. 54,915,173/- and Rs. 5,767,680/- for July-September 2023, October-December 2023, January-March 2024 and April-June 2024 quarters respectively, of the tax year 2024, 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 CPRs No. IT-20230928-0101-2280251, IT-20231222-0101-1553676, IT-20240325-0101-1837646, IT-20240626-0101-1812277 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 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. 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. 174,999,810/- 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

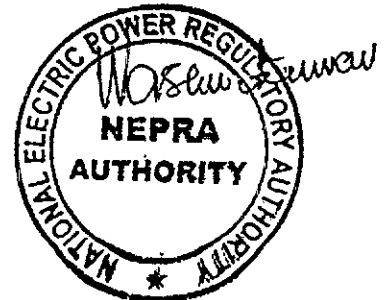

Mathar Niaz Rana (nsc)
Member


Engr. Maqsood Anwar Khan
Member


Engr. Rafique Ahmed Shaikh
Member


Amina Ahmed
Member


Waseem Mukhtar
Chairman





REGISTRAR

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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