

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

National Electric Power Regulatory Authority

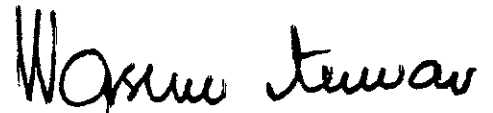
NOTIFICATION



Islamabad, the 17th day of September, 2026

S.R.O. **1616** (I)/2026.- 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 17, 2026 in the matter of Reimbursement request made by Northern Power Generation Company Limited for its Nandipur Power Plant on account of advance Income Tax paid to the Federal Board of Revenue.

2. While effecting the Decision, the concerned entities including Central Power Purchasing Agency Guarantee Limited 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 NORTHERN POWER GENERATION COMPANY LIMITED (NPGCL) FOR ITS NANDIPUR POWER PLANT-ON ACCOUNT OF ADVANCE INCOME TAX PAID TO THE FEDERAL BOARD OF REVENUE (FBR).

1. Northern Power Generation Company Limited (hereinafter refer as "NPGCL-Nandipur") requested for approval of reimbursement of advance income tax amount of Rs.1,497,852,785/- for its combined cycle power plant at Nandipur, on account of minimum tax on turnover paid to the Federal Board of Revenue (FBR) under sections 137 & 147 of the Income Tax Ordinance as per applicable rates. NPGCL-Nandipur in support of its claim submitted verified invoices of CPP and EPP from the power purchaser i.e. Central Power Purchasing Agency Guarantee Limited (CPPA-G) along with the following computerized payment receipts:

Tax Year	CPR No.	Date	Tax Amount (Rs.)
2021	IT-20210630-0101-1684938	30-Mar-2021	34,416,970
	IT-20210630-0101-1684938	30-Jun-2021	40,000,000
2022	IT-20220628-0101-1647908	28-Jun-2022	30,000,000
	IT-20230131-0101-2439584	31-Jan-2023	639,499,661
2023	IT-20221230-0101-2422084	30-Dec-2022	15,000,000
	IT-20221230-0101-2427043		15,000,000
	IT-20230331-0101-2568058	31-Mar-2023	100,000,000
	IT-20230626-0101-2468343	26-Jun-2023	300,000,000
	IT-20240115-0101-1321925	15-Jan-2024	59,708,671
	IT-20230928-0101-2310986	28-Sep-2023	191,335,623
2024	IT-20231228-0101-1656577	28-Dec-2023	90,916,739
	IT-20231228-0101-1656581		14,908,562
	IT-20240330-0101-1999631	30-Mar-2024	41,867,205
	IT-20240330-0101-1999632		3,821,391
	IT-20240930-0101-2042207	30-Sep-2024	106,092,545
	IT-20240930-0101-2042209		6,369,472
2025	IT-20250328-0101-1699870	28-Mar-2025	41,227,497
	IT-20250328-0101-1699871		12,586,251
	IT-20250626-0101-1723068	26-Jun-2025	99,265,558
Total Advance Tax Paid by NPGCL			1,842,016,145
Already approved by NEPRA for Old Block for Tax Years 2021 to 2025			(344,163,360)
Total Advance Tax Paid i.r.o Nandipur Power Plant			1,497,852,785

2. Previously, the subject requests for reimbursement of tax for NPGCL-Nandipur were not considered being not covered in the reference tariff determinations. However, as per the para 5.1.xii of the decision of the Authority dated January 5, 2026 notified vide S.R.O No. 244(T)/2026 dated February 4, 2026 in the matter of second modification petition of reference tariff of combined cycle power plant Nandipur provided that, *in case NPGCL is obligated to pay any tax, the exact amount paid shall be reimbursed. The mechanism shall be applicable from COD.*
3. The Authority in its collective and joint wisdom considering all aspects decided with consensus as under; which shall be hereinafter called as the decision of the Authority in the matter:

"Based on information and documentary evidence(s) provided by NPGCL-Nandipur, an amount of Rs. 1,497,852,785/- is being allowed to claim from Central Power Purchasing Agency Guarantee Limited (CPPA-G) on account of tax paid to FBR."

Signature



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 (XL of 1997).
5. CPPA-G to ensure that all payments are consistent with the tariff determination(s).

AUTHORITY

Amina Ahmed

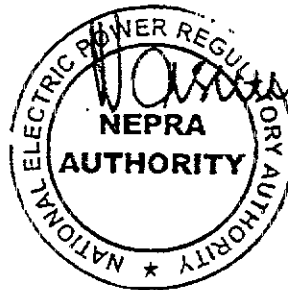
Amina Ahmed
Member

Engr. Maqsood Anwar Khan

Engr. Maqsood Anwar Khan
Member

Waseem

Waseem Mukhtar
Chairman



Waseem



National Electric Power Regulatory Authority
Islamic Republic of Pakistan

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No. NEPRA/TRF-100/Notifications/ 18818-20

September 17, 2026

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

Subject: **NOTIFICATIONS REGARDING DECISIONS 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 notifications in respect of the following Decisions of the Authority for immediate publication in the official Gazette of Pakistan:

S. No.	Decision	Issuance No. and Date	SRO No. allotted by PCPP
1.	Decision of the Authority in the matter of adjustment in insurance component of tariff for the period 23 rd March 2026 to 22 nd March 2027 for Laraib Energy Limited	17630-17634 17-08-2026	1613
2.	Decision of the Authority regarding adjustment in insurance component of tariff for the period June 20, 2026 to June 19, 2027 in respect of Three Gorges Second Wind Farm Pakistan (Private) Limited	17636-17640 17-08-2026	1614
3.	Decision of the Authority regarding adjustment in insurance Decision of the Authority regarding adjustment in insurance component of tariff for the period June 09, 2026 to June 08, 2027 in respect of Three Gorges Third Wind Farm Pakistan (Private) Limited	17642-17646 17-08-2026	1615
4.	Decision of the Authority in the matter of Reimbursement request made by Northern Power Generation Company Limited for its Nandipur Power Plant on account of advance Income Tax paid to the Federal Board of Revenue	17648-17652 17-08-2026	1616

2. Please also furnish ten (10) copies of each Notifications to this Office after its publication.

Encl: 04 Notifications

Wasim Anwar Bhinder
(Wasim Anwar Bhinder)

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