



Before the Appellate Board
National Electric Power Regulatory Authority
(NEPRA)
Islamic Republic of Pakistan

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No. NEPRA/Appeal/109/2025/ 732

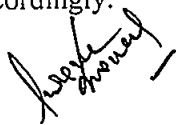
October 06, 2026

- | | |
|---|--|
| 1. Muhammad Usman,
S/o. Mehmood Khan,
R/o. Chak No. 486/GB,
Tehsil Tandlianwala,
District Faisalabad | 2. Chief Executive Officer,
FESCO Ltd,
West Canal Road, Abdullah Pur,
Faisalabad |
| 3. Saeed Ahmed Bhatti,
Advocate High Court,
66-Khyber Block, Allama Iqbal Town,
Lahore
Cell No. 0300-4350899,
0333-4350899 | 4. Rana Imran ul Haq,
Advocate High Court,
Chamber No. 301, Sufi Barkat Ali Building,
3 rd Floor, District Courts,
Faisalabad
Cell No. 0300-65555640 |
| 5. Sub Divisional Officer (Operation),
FESCO Ltd,
Rehmay Shah Sub Division,
Tandlianwala
Cell No. 0370-1813253 | 6. POI/Electric Inspector,
Energy Department, Govt. of Punjab,
Opposite Commissioner Office,
D.C.G Road, Civil Lines,
Faisalabad Region, Faisalabad |

Subject: **Appeal No.109/2025 (FESCO vs. Muhammad Usman) Against the Decision Dated 27.03.2025 of the Provincial Office of Inspection to Government of the Punjab Faisalabad Region, Faisalabad**

Please find enclosed herewith the decision of the Appellate Board dated 06.10.2026 (04 pages), regarding the subject matter, for information and necessary action, accordingly.

Encl: As Above


(Ikram Shakeel)
Additional Director
Appellate Board

Forwarded for information please.

1. Director (IT) –for uploading the decision of the Appellate Board on the NEPRA website



National Electric Power Regulatory Authority

Before the Appellate Board

In the matter of

Appeal No.109/POI-2025

Faisalabad Electric Supply Company Limited

.....Appellant

Versus

Muhammad Usman S/o. Mehmood Khan,

R/o. Chak No. 486/GB, Tehsil Tandianwala, District Faisalabad Respondent

APPEAL UNDER SECTION 38(3) OF THE REGULATION OF GENERATION, TRANSMISSION, AND DISTRIBUTION OF ELECTRIC POWER ACT, 1997

For the Appellant:

Mr. Saeed Ahmed Bhatti Advocate

Mr. Asif Shahzad SDO

For the Respondent:

Nemo

DECISION

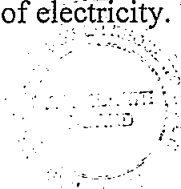
1. As per the facts of the case, Muhammad Usman (hereinafter referred to as the "Respondent") is an agricultural consumer of Faisalabad Electric Supply Company Limited (hereinafter referred to as the "Appellant") bearing Ref No.29-13253-7312352-R, having a sanctioned load of 14.92 kW and the applicable tariff category is D-2(b). The billing meter of the Respondent was checked by the divisional task force of the Appellant on 25.08.2024 and reportedly, it was found tampered (intentionally burnt) for stealing electricity, therefore FIR was registered against the Respondent and a detection bill of Rs.525,011/- for 13,572 units for four months i.e., May 2024 to August 2024 was charged to the Respondent on the basis of 50% load factor of the connected load i.e., 15 kW and added to the bill for September 2024.
2. Being aggrieved, the Respondent filed a complaint before the Provincial Office of Inspection, Faisalabad Region, Faisalabad (hereinafter referred to as the "POI") on 07.11.2024 and challenged the above detection bill. The complaint of the Respondent was disposed of by the POI vide decision dated 27.03.2025, wherein the detection bill of Rs.525,011/- for 13,572 units for four months i.e., May 2024 to August 2024 was cancelled and the Appellant was directed to charge revised bill of 1,890 units for June 2024 only as per average consumption of eleven months.





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3. Being dissatisfied, the Appellant has filed the instant appeal before the NEPRA and assailed the decision dated 27.03.2025 of the POI (hereinafter referred to as the "impugned decision"). In its appeal, the Appellant opposed the maintainability of the impugned decision, *inter-alia*, on the following grounds that the Respondent was found stealing electricity through tampering with the impugned meter as observed during checking dated 25.08.2024, therefore FIR was registered against the Respondent and a detection bill of Rs.525,011/- for 13,572 units from May 2024 to August 2024 was charged to the Respondent in September 2024; that the Respondent instead of making payment challenged the above detection bill before POI; that the impugned decision is against the facts and law of the case; that the POI erroneously declared the above detection bill as illegal; that the Respondent has consumed 13,572 units and he is liable to pay the same; that the ; POI has adopted pick and choose approach, acting without any reason or logic and thus having acted arbitrarily in its findings; and that the impugned decision is liable to be set aside.
4. Notice dated 29.08.2025 of the appeal was issued to the Respondent for filing reply/para-wise comment, which were filed on 26.09.2025. In his reply, the Respondent rebutted the version of the Appellant regarding theft of electricity through tampering with the meter, defended the impugned decision for cancellation of the detection bill of Rs.525,011/- against 13,572 units for four (04) months i.e., May 2024 to August 2024 charged to the Respondent and prayed for dismissal of the appeal.
5. Hearing of the appeal was conducted at NEPRA Regional Office Lahore on 21.08.2026, wherein learned counsel along with an official tendered appearance for the Appellant, and no one was present for the Respondent. Learned counsel for the Appellant repeated the same arguments as contained in memo of the appeal and argued that the impugned meter was found tampered for dishonest abstraction of electricity, therefore FIR was registered against the Respondent and detection bill of Rs.525,011/- against 13,572 units from May 2024 to August 2024 charged to the Respondent, which is justified and payable by the Respondent. Learned counsel for the Appellant opposed the impugned decision for cancellation of the above detection bill and prayed for the decision on the merits.
6. Having heard the arguments and the record perused. Following are our observations:
 - i **Detection bill of Rs.525,011/- against 13,572 units from May 2024 to August 2024:**
In the instant case, the Appellant claimed that Divisional Task force on 25.08.2024 detected that the impugned meter of the Respondent was intentionally tampered (body repasted) for dishonest abstraction of electricity. The Appellant debited a detection bill of





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Rs.525,011/- against 13,572 units from May 2024 to August 2024, to the Respondent on the basis of 50% load factor of the connected load i.e.,15 kW, which was challenged by the Respondent before the POI.

- ii Having found the above discrepancies, the Appellant was required to follow the procedure stipulated in Clause 9.2 of the CSM-2021 to confirm the illegal abstraction of electricity by the Respondent and thereafter charge the Respondent accordingly. However, in the instant case, the Appellant has not followed the procedure as stipulated under the ibid clause of the CSM-2021. From the submissions of the Appellant, it appears that the billing meter of the Respondent was checked and removed by the Appellant in the absence of the Respondent.
- iii As per the judgment of the Supreme Court of Pakistan reported in *PLD 2012 SC 371*, the POI is the competent forum to check the metering equipment, wherein theft of electricity was committed through tampering with the meter and decide the fate of the disputed bill, accordingly. However, in the instant case, the Appellant did not produce the impugned meter before the POI for verification of the allegation regarding tampering despite several directions by the said forum.
- iv In order to reach just conclusion with regard to the impugned detection bill, the consumption data of the Respondent as provided by the Appellant is examined below:

Month	Units	Month	Units	Month	Units	Month	Units
Jan-22	0	Jan-23	880	Jan-24	1306	Jan-25	0-DC
Feb-22	1945	Feb-23	2456	Feb-24	1727	Feb-25	0-DC
Mar-22	1873	Mar-23	3049	Mar-24	1945	Mar-25	679-RC
Apr-22	3443	Apr-23	1688	Apr-24	1736-DF	Apr-25	1699
May-22	3700	May-23	2140	May-24	2158-RP	May-25	1923
Jun-22	2991	Jun-23	1534	Jun-24	0	Jun-25	1211
Jul-22	1156	Jul-23	636	Jul-24	3170	Jul-25	778
Aug-22	1856	Aug-23	4368	Aug-24	3000	Aug-25	2430
Sep-22	3776	Sep-23	2930	Sep-24	6908	Sep-25	1324
Oct-22	1732	Oct-23	1035	Oct-24	0-DC	Oct-25	493
Nov-22	1887	Nov-23	906	Nov-24	0-DC	Nov-25	1164
Dec-22	906	Dec-23	2153	Dec-24	0-DC	Dec-25	515
Average	2297	Average	2081	Average	2744	Average	1222



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As evident from the above table, the impugned meter was installed by the Appellant in May 2024 and subsequently, it was found tampered during checking of the Appellant in August 2024. Consumption of the Respondent varied significantly during this period. However, this does not entitle the Respondent to debit the detection bill @ 5,475 units for four months, such high consumption has never been recorded in the billing history of the Respondent before the disputed period.

7. In view of what has been stated above, it is concluded as under:

- i. The detection bill of Rs.525,011/- against 13,572 units for four months i.e., May 2024 to August 2024 is unjustified as being charged without adhering the procedure to establish theft of electricity through tampering with the impugned meter as laid down in Chapter 9 of the CSM-2021 and the same is cancelled.
- ii. It is an admitted fact that the impugned meter was installed by the Appellant vide MCO dated 01.06.2024, the bill of May 2024 was allowed with DEF-EST code. Thereafter, actual consumption could not be charged to the Respondent from June 2024 to August 2024, therefore the Respondent may be charged the revised detection bill @ 4,368 units/month for the period from June 2024 to August 2024 as per the highest consumption recorded in August 2023, pursuant to Clause 9.2.3(b) (i) of the CSM-2021.
- iii. Billing account of the Respondent may be overhauled accordingly.

8. Impugned decision is modified in the above terms.

Abid Hussain
Member/Advisor (CAD)

Naweed Illahi Sheikh
Convener/DG (CAD)

Muhammad Irfan-ul-Haq
Member/ALA (Lic.)

Dated: 06/10/2024

