



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

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No. NEPRA/Appeal/169/2025/ *703*

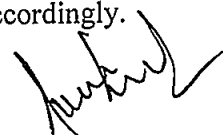
September 18, 2026

- | | |
|---|---|
| 1. M/s. Ashfaq Textile Mills Ltd,
Through Nadeem Ashfaq,
Chak No. 216/RB, Jarranwala,
District Faisalabad | 2. Chief Executive Officer,
FESCO Ltd,
West Canal Road, Abdullah Pur,
Faisalabad |
| 3. Sheikh Muhammad Ali,
Advocate Supreme Court,
1-C, LDA Apartments,
55-Lawrence Road, Lahore
Cell No. 0300-6320992 | 4. Khalil ur Rehman,
Advocate Supreme Court,
SKB Law Associates, 3 rd Floor,
Hameed Law Chambers,
1-Turner Road, Lahore
Cell No. 0321-4457240 |
| 5. Sub Divisional Officer (Operation),
FESCO Ltd,
Haider Ali Shah Sub Division,
Jarranwala
Cell No. 0370-1813147 | 6. POI/Electric Inspector,
Energy Department, Govt. of Punjab,
Opposite Commissioner Office,
D.C.G Road, Civil Lines,
Faisalabad Region, Faisalabad |

Subject: **Appeal No.169/2025 (FESCO vs. M/s. Ashfaq Textile Mills Ltd.) Against the Decision Dated 16.10.2024 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 18.09.2026 (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.169/POI-2025

Faisalabad Electric Supply Company Limited

.....Appellant

Versus

M/s. Ashfaq Textile Mills Ltd, through Nadeem Ashfaq,
Chak No.216/RB, Jaranwala Road, Faisalabad

.....Respondent

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

For the Appellant:

Mr. Muhammad Ali Advocate
Ms. Aqsa Mumtaz Advocate
Syed Tanveer Hussain SDO
Mr. Zaheer Ahmed Zahid APS

For the Respondent:

Mr. Khalil Ur Rehman Advocate

DECISION

1. As per the facts of the case, M/s. Ashfaq Textiles Mills Ltd. (hereinafter referred to as the "Respondent") is an industrial consumer of Faisalabad Electric Supply Company Limited (hereinafter referred to as the "Appellant") bearing Ref No.28-13147-5303600-R, having B-3 tariff category. The Respondent filed an application before the Provincial Office of Inspection Faisalabad, Region, Faisalabad (hereinafter referred to as the "POI") on 11.07.2024 and challenged the detection bill of Rs.3,363,959/- for 65,900 units charged by the Appellant based on difference in AMI billing and backup meters readings and added to the bill for June 2024. The complaint of the Respondent was disposed of by the POI vide decision dated 16.10.2024, wherein the above detection bill was declared null and void, and the Appellant was directed to overhaul the account of the Respondent.
2. Being dissatisfied, the Appellant has filed the instant appeal before NEPRA and assailed the decision dated 16.10.2024 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 impugned decision is against the law and facts of the case; that the POI misplaced Rule 32 of Electricity Rules 1937, which is not applicable to the AMI or





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TOU meters; that the matter of difference of units was intimated to higher ups in details and subsequent upon such intimation, the recommendations were issued by the Authority regarding the discrepancy of difference of 65,900 units observed between AMI and TOU meters; that the Appellant has performed its due diligence as per the CSM and sound business practice; that the Appellant opted not to install a new check meter as the existing backup meter was more than sufficient for the task of assessing the accuracy of the AMI meter in form of check meter; and that the Appellant be allowed to recover the above detection bill and any other relief deemed just and reasonable by this forum may be granted.

3. Notice dated 02.12.2025 of the appeal was issued to the Respondent for filing reply/para-wise comment, which were filed on 08.12.2025. In his reply, the Respondent objected to the maintainability of the appeal *inter alia*, on the main grounds that the appeal is badly time barred; that the POI duly served the impugned decision; that the Appellant's office was approached for implementation of the impugned decision vide application dated 09.01.2025; that a complaint dated 19.02.2025 in this regard was also filed before NEPRA and subsequently a writ petition No.19005 of 2025 was filed, which was disposed of on 27.03.2025; that the Appellant did not implement the impugned decision; therefore a contempt application was filed; this scheme of events clearly establish that the impugned decision of the POI has duly been served upon the Appellant and that the appeal is misconceived and not sustainable in the eyes of law; that the impugned decision is well reasoned and that the appeal be dismissed with cost.
4. Hearing of the appeal was conducted at NEPRA Regional Office Lahore on 21.08.2026, wherein, the learned counsel, along with SDO, tendered appearance for the Appellant, and a counsel represented the Respondent. At the outset of the hearing, learned counsel for the Respondent raised the preliminary question of limitation and averred that the CEO for the Appellant was approached through the applications dated 09.01.2025 and 18.02.2025 for implementation of the impugned decision, however the Appellant did not implement the impugned decision. Learned counsel for the Respondent contended that writ petition No.19005-2025 was filed before the Honorable Lahore High Court Lahore for implementation of the impugned decision, which was disposed of vide order dated 27.03.2025 with the direction to the Appellant for the decision against the application of the Respondent within one week, however the Appellant vide enquiry No.982/Legal dated 30.09.2025 again denied for redersal of grievance and filed time barred appeal before this forum after lapse of the prescribed limit of 30 days. In support of his contention, the Respondent submitted the





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requested documents. Learned counsel for the Respondent finally prayed for dismissal of the appeal, being barred by time. In response to the objection of limitation raised by the learned counsel for the Respondent, learned counsel for the Appellant reiterated the stance as contained in memo of the appeal and contended that the lower forum passed the impugned decision without intimation to the parties, however as soon as the Appellant received the copy of the impugned decision, the present appeal was filed before the NEPRA. Learned counsel for the Appellant averred that due to misconception, the appeal could not be filed within time before NEPRA. He pleaded that the condonation of delay be accepted and the appeal be heard on merits instead of technical grounds.

5. Having heard the arguments and the record perused. Following are our observations:

5.1 While addressing the point of limitation raised by this forum, it is observed that the impugned decision was announced on 16.10.2024 by the POI. The Respondent initially approached the CEO of the Appellant vide applications dated 09.01.2025 and 18.02.2025. Meanwhile, the Respondent filed a complaint before NEPRA against the Appellant for non-implementation of the impugned decision. NEPRA vide order dated 30.01.2025 directed the Appellant to implement the impugned decision or seek its remedy in accordance with law. However the Appellant remained silent and did not complied with the directions of NEPRA.

5.2 Subsequently, the Respondent approached the Honorable Lahore High Court vide writ petition No.19005-2025 for implementation of the impugned decision, which was disposed of vide order dated 27.03.2025 with the direction to the Appellant for the decision against the application of the Respondent within one week. However the Appellant obtained attested copy of the impugned decision on 04.07.2025 and filed instant appeal before this forum after lapse of the prescribed limit of 30 days.

5.3 This whole scenario indicates that the Appellants were well aware of the pronouncement of the impugned decision; however, they intentionally delayed obtaining the attested copy of the impugned decision dated 16.10.2024. This shows gross negligence on the part of the Appellant while defending the case. The Appellant obtained copy of the impugned decision dated 16.10.2024 on 04.07.2025 after a lapse of one hundred seventy six (176) days from the date of receipt of the first application dated 09.01.2025 of the Respondent for implementation of the impugned decision. Even, the Appellant preferred the instant appeal before NEPRA on 22.09.2025 after lapse of eighty (80) days from the date of receipt i.e. 04.07.2025 of the attested copy of the impugned decision dated 16.10.2024 from the POI.



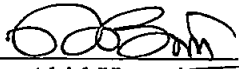


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5.4 As per sub-section (3) of Section 38 of the NEPRA Act 1997, any person aggrieved by the decision of the POI may prefer an appeal to NEPRA within thirty days of receipt of the order. Further, it is supplemented with Regulation 4 of the NEPRA (Procedure for Filing Appeals) Regulations, 2012 (the "Appeal Procedure Regulations") which also states that the Appeal is required to be filed within 30 days of the receipt of the impugned decision of POI by the Appellant, however, a margin of 7 days' is provided in case of submission through registered post, and 3 days in case of submission of appeal through courier is given in the Appeal Procedure Regulations. Reliance in this regard is placed on judgment dated 25.04.2016 of the honorable Lahore High Court Lahore rendered in the Writ Petition Nos.16172/15, 1637/15, 14895/15, 13470/15, 29335/15, 19916/15, 11039/15, 16677/15, 19763/15, 29623/15, 13908/15 18195/15, 19762/15, 19882/15, 812/15 & 5119/15, wherein it was held that the POI is bound to transmit copy of the decision to the parties and the period of limitation is to be counted from the date of receipt of the copy of such decision, the relevant excerpt of the said judgment is reproduced below for the sake of convenience:

"12. The above discussion leads me to the irresistible conclusion that the Provincial Office of Inspections/Electric Inspector is bound to transmit the copy of the order to the aggrieved person through the modes provided under Regulation 4 of Regulation 2012 and in this way, the period of limitation for filing an appeal in terms of subsection (3) of section 38 will be calculated from the date of receipt of order."

7. In view of the foregoing discussion, we opined that an inordinate delay in filing the appeal before the NEPRA, despite acknowledgment of the impugned decision, is not condonable as no sufficient reasons have been given by the Appellant to justify the delay in filing the appeal. As such, the appeal filed before NEPRA is dismissed, being barred by time.


Abid Hussain
Member/Advisor (CAD)


Naweed Illahi Sheikh
Convener/DG (CAD)


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

Dated: 18-09-2026

