



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

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No. NEPRA/Appeal/016/2026/767

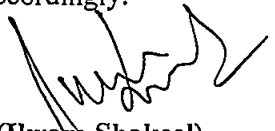
October 15, 2026

- | | |
|--|---|
| 1. Muhammad Umair Shazab,
S/o. Muhammad Waris,
Near White Palace Marriage Hall,
Mohallah Samanabad, Gujranwala
Cell No. 0304-6030134 | 2. Chief Executive Officer,
GEPCO Ltd, 565-A,
Model Town, G. T. Road,
Gujranwala |
| 3. Rai Shahid Abbas,
Advocate High Court,
Jalal Law Associates, Office No. 8,
Ground Floor, CM Centre,
Fareed Kot Road, Lahore
Cell No. 0322-4852225 | 4. Muhammad Azam Khokhar,
Advocate High Court,
10-Fatima Jinnah Chambers,
Sessions Courts, Gujranwala
Cell No. 0301-6434497 |
| 5. Sub Divisional Officer (Operation),
GEPCO Ltd,
Shaheenabad Sub Division,
132 KV Cantt Grid Station,
Near DC Colony, Gujranwala
Cell No. 0318-3990742 | 6. POI/Electric Inspector,
Gujranwala Region,
Energy Department, Govt. of Punjab,
29A, 272 Gondlanwala Road,
Block-A, Model Town, Gujranwala
Phone No. 055-9330515 |

Subject: **Appeal No.016/2026 (GEPCO vs. Muhammad Umair Shazab) Against the Decision Dated 28.11.2025 of the Provincial Office of Inspection to Government of the Punjab Gujranwala Region, Gujranwala**

Please find enclosed herewith the decision of the Appellate Board dated 15.10.2026 (05 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. 016/POI-2026

Gujranwala Electric Power Company Limited

.....Appellant

Versus

Muhammad Umair Shazab, S/o. Muhammad Waris,
Near White Palace Marriage Hall, Mohallah Samanabad,
Gujranwala

.....Respondent

APPEAL U/S 38(3) OF THE REGULATION OF GENERATION, TRANSMISSION AND DISTRIBUTION OF ELECTRIC POWER ACT, 1997

For the Appellant:

Rai Shahid Abbas Advocate

For the Respondent:

Mr. Muhammad Azam Khokhar Advocate
Mr. Abdul Haque Khokhar Advocate

DECISION

1. Through this decision, the appeal filed by Gujranwala Electric Power Company Limited (hereinafter referred to as the "Appellant") against the decision dated 28.11.2025 of the Provincial Office of Inspection, Gujranwala Region, Gujranwala (hereinafter referred to as the "POI") is being disposed of.
2. Brief facts of the case are that Mr. Muhammad Umair Shazab (hereinafter referred to as the "Respondent") is an industrial consumer of Gujranwala Electric Power Company Limited (hereinafter referred to as the "Appellant") bearing Ref No.24-12214-1082503, having a sanctioned load of 19 kW, and the applicable tariff category is B-1(b). Metering equipment of the Respondent was checked by the Appellant on 08.03.2024 and reportedly, it was found tampered (loop installed in the meter) for dishonest abstraction of electricity, therefore, electricity of the premises was disconnected and the impugned meter was removed and sent to M&T laboratory for checking. Later on, an FIR No.812/2024 was registered against the Respondent and a detection bill of Rs.2,184,553/- for 54,735 units for twelve months i.e. from March 2023 to February 2024 was

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charged to the Respondent on the basis of connected load and added to the bill for April 2024.

3. Being aggrieved with the above actions of the Appellant, the Respondent filed an application before POI on 28.01.2025 and challenged the above detection bill and RCO fee of Rs.21,131/- The POI vide decision dated 28.11.2025 cancelled the detection bill of Rs.2,184,553/- for 54,735 units for twelve months i.e. from March 2023 to February 2024 and RCO fee of Rs.21,131/- As per POI decision, the Appellant was directed to overhaul the billing account of the Respondent and refund an amount of Rs.1,061,518/- paid as 1/3rd of the impugned detection bill.
4. Being dissatisfied, the Appellant filed the instant appeal before the NEPRA against the afore-referred decision of the POI, which was registered as Appeal No.016/POI-2026. In its appeal, the Appellant opposed the impugned decision *inter alia*, on the main grounds that the impugned decision is against the law and facts of the case; that impugned decision is based on illegal assumptions and presumptions; that the impugned meter was handed over to police as case property and the POI is the competent forum for verification of tampering with the meter, pursuant to judgment of Supreme Court of Pakistan reported in PLD 2012 SC 371, however the lower forum failed to check the metering equipment of the Respondent and brush aside all contentions of the Appellant; that the impugned decision is against the settled principal of law; that the impugned decision was passed without perusing the record; that POI did not exercise the jurisdiction vested to him; and that the impugned decision is liable to be set aside.
5. Notice dated 17.02.2026 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 29.06.2026. In the reply, the Respondent opposed the version of the Appellant and pleaded that the appeal is against the facts and law and based on misconception and misinterpretation; that the impugned decision is based on solid factually and legally justified reasoning; that POI has considered the entire record produced by both parties; that the Appellant failed to bring on record any documentary evidence with regard to if they had followed the procedure provided in Clause 9.2.2 of the CSM-2021; that the Appellant failed to prove any alleged loop installed in the impugned meter; that the POI exercised its jurisdiction as provided in the relevant law to adjudicate the matter; that the impugned decision squarely within the four corners of law and absolute on facts of the case; and that the appeal may be dismissed and the impugned decision be upheld.
6. Hearing was conducted at the NEPRA Regional Office Lahore on 21.08.2026, wherein learned counsels tendered appearance for both the Appellant and the Respondent. During the hearing,





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learned counsel for the Appellant reiterated the same version as contained in memo of the appeal and contended that the billing meter of the Respondent was checked by the M&T team of the Appellant on 08.03.2024, wherein it was declared tampered, therefore, FIR was registered against the Respondent and a detection bill amounting to Rs.2,184,553/- for 54,735 units for twelve months i.e. from March 2023 to February 2024 was debited to the Respondent. As per learned counsel for the Appellant, the POI being competent forum has to check the impugned meter for verification of tampering, however he failed to do so in the instant case. According to the learned counsel for the Appellant, the POI vide impugned decision cancelled the above detection bill, which is contrary to the provisions of the CSM-2021. Learned counsel for the Appellant defended the charging of the impugned detection bill and prayed that the same be declared as justified and payable by the Respondent. On the contrary, learned counsel for the Respondent repudiated the stance of the Appellant and averred that the Appellant removed the impugned meter from the site on 08.03.2024 and kept it in their custody, as such, the Respondent cannot be held accountable for the manipulation done in the impugned meter in his absence. Learned counsel for the Respondent defended the impugned decision for cancellation of the detection bill and prayed for dismissal of the appeal.

7. Arguments were heard and the record was perused. Following are our observations:
- i. Detection bill of Rs.2,184,553/- for 54,735 units from March 2023 to February 2024:
In the instant case, the Appellant claimed that M&T on 08.03.2024 detected that the impugned meter of the Respondent was intentionally tampered (loops installed) for dishonest abstraction of electricity. The Appellant debited a detection bill of Rs.2,184,553/- for 54,735 units for twelve months i.e. from March 2023 to February 2024, to the Respondent, 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.



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- 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 POI even did not check the impugned meter for verification of the allegation regarding tampering.
- iv. To further check the contention of the Appellant regarding charging the impugned detection bill, the consumption data is analyzed in the table below:

Month	Units	Month	Units	Month	Units	Month	Units
Jan-21	1749	Jan-22	1027	Jan-23	877	Jan-24	1099
Feb-21	2794	Feb-22	1287	Feb-23	873	Feb-24	899
Mar-21	2414	Mar-22	1648	Mar-23	488	Mar-24	DCO
Apr-21	1763	Apr-22	1739	Apr-23	1016	Apr-24	433
May-21	1444	May-22	1011	May-23	1126	May-24	DCO
Jun-21	2578	Jun-22	1568	Jun-23	1532	Jun-24	DCO
Jul-21	1725	Jul-22	1041	Jul-23	1174	Jul-24	DCO
Aug-21	1445	Aug-22	1080	Aug-23	974	Aug-24	DCO
Sep-21	1630	Sep-22	1227	Sep-23	1199	Sep-24	DCO
Oct-21	1795	Oct-22	1395	Oct-23	0	Oct-24	DCO
Nov-21	1369	Nov-22	901	Nov-23	1573	Nov-24	DCO
Dec-21	983	Dec-22	1017	Dec-23	759	Dec-24	DCO
Average	1807	Average	1245	Average	1054	Average	810
Detection bill charged @ 4,561 units/month							

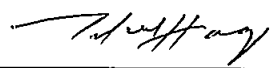
The above table shows that the normal consumption charged during the disputed period is much less than the normal average undisputed consumption of the preceding years 2021 and 2022. This indicates that actual consumption could not be charged due to tampering with the impugned meter. However, this does not entitle the Appellant to debit the detection bill @ 4,561 units/month to the Respondent, since such high consumption has never been recorded in the billing history of the Respondent. In furtherance, the Appellant debited the impugned detection bill for twelve months in case of theft of electricity through tampering with the meter, which is inconsistent with Clause 9.2.3c (ii) of the CSM-2021. Said clause restricts the Appellant to debit the detection bill maximum for six months to the Respondent being industrial consumer.



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- v. In view of the foregoing discussion, we are of the considered view that the detection bill of Rs.2,184,553/- for 54,735 units for twelve months i.e. from March 2023 to February 2024, charged by the Appellant to the Respondent, is unjustified and the same is liable to be cancelled as already determined by the POI.
- vi. It is an admitted fact that actual consumption could not be recorded by the impugned meter during the disputed period; therefore, it would be fair and appropriate to debit the revised detection bill for 27,368 units for six months i.e., from September 2023 to February 2024 as per below calculation:
- | | | | |
|---|-------------------------------|---|---------------------|
| <u>Period: September 2023 to February 2024 (6 months)</u> | | | |
| Total detection units to be charged= $\frac{\text{Total detection units} \times \text{No. of months allowed}}{\text{Total months}}$ | | | |
| = | $\frac{54,735 \times 06}{12}$ | = | 27,368 units |
8. In view of what has been stated above, it is concluded that:
- The detection bill of Rs.2,184,553/- for 54,735 units for twelve months i.e. from March 2023 to February 2024, is not justified being contrary to Clause 9.2.3(c) of the CSM-2021 and the same is cancelled.
 - The Appellant may charge the revised detection bill for 27,368 units for six months i.e., from September 2023 to February 2024, pursuant to Clause 9.2.3(c) of the CSM-2021.
9. The appeal is disposed of in the above terms.


Abid Hussain
Member/Advisor (CAD)


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


Naweed Illahi Sheikh
Convener/DG (CAD)

Dated: 15-10-2026