



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

NEPRA Office , Ataturk Avenue (East), G5/1, Islamabad
Tel. No.+92 051 2013200 Fax No. +92 051 2600030
Website: www.nepa.org.pk E-mail: ikramshakeel@nepa.org.pk

No. NEPRA/Appeal/053/2026/769

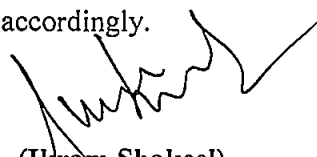
October 15, 2026

- | | |
|--|---|
| 1. Muhammad Aman Ullah,
S/o. Liaqat Ali,
R/o. Gala Mistri Yahya Wala,
Madd Khalil, Tehsil & District Gujranwala | 2. Chief Executive Officer,
GEPCO Ltd, 565-A,
Model Town, G. T. Road,
Gujranwala |
| 3. Ch. Imran Arshad Naro,
Advocate High Court,
N & N Law Associates,
Office No. 11, 5 th Floor,
SAF Centre, Lahore
Cell No. 0300-4334211 | 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,
Ladhewala Sub Division,
Gujranwala | 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.053/2026 (GEPCO vs. Muhammad Aman Ullah) Against the Decision Dated 13.10.2025 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 (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.053/POI-2026

Gujranwala Electric Power Company Limited

.....Appellant

Versus

Muhammad Aman Ullah, S/o. Liaqat Ali, R/o. Gali Mistri Yahya Wala,
Maddu Khalil, Tehsil & District Gujranwala

.....Respondent

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

For the Appellant:

Ch. Imran Arshad Naro 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 13.10.2025 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 Aman Ullah (hereinafter referred to as the "Respondent") is a commercial consumer of Gujranwala Electric Power Company Limited (hereinafter referred to as the "Appellant") bearing Ref No.17-12132-0394502-R, having a sanctioned load of 02 kW, and the applicable tariff category is A-2(a). The Respondent filed an application before POI and challenged the bill of 8,977 units charged by the Appellant in October 2024 with the plea that his maximum consumption remained less than 200 units/month. The POI vide decision dated 13.10.2025 cancelled the bills for October 2024 and November 2024 along with LPS and FPA. As per POI decision, the Appellant was directed to revise the bills for above said month on DEF-EST code, overhaul the billing account of the Respondent and restore electricity supply of the Respondent.

11/5



National Electric Power Regulatory Authority

3. Being dissatisfied, the Appellant filed instant appeal before the NEPRA against the afore-referred decision of the POI, which was registered as Appeal No.053/POI-2026. In its appeal, the Appellant opposed the impugned decision *inter alia*, on the main grounds that the Respondent challenged the arrears of Rs.707,610/- pertaining to the bills for the period from October 2024 to December 2024; that the Respondent illegally shifted the meter due to which actual reading could not be noted down; that the Surveillance team traced out the impugned meter and the Respondent was charged bill of Rs.723,286/- against 8,977 units as per the reading recorded by the impugned meter; that the impugned decision is illegal and unlawful; that POI has no jurisdiction to adjudicate in the instant matter, pursuant to the judgment reported as *PLD 2006 SC 328*; that the application filed before POI is barred by law and is not maintainable in present form; that the impugned decision is based on surmises and conjectures and POI did not apply his judicious mind; and that the impugned decision is liable to be set aside.
4. Notice dated 14.04.2026 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 11.06.2026. 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 and the same is liable to be dismissed; that the impugned decision is justified, lawful and well-reasoned; that the POI has jurisdiction to adjudicate the matter; that appeal may kindly be dismissed and the impugned decision may kindly be upheld.
5. Hearing was conducted at the NEPRA Regional Office Lahore on 21.08.2026, which was attended by both parties. Learned counsel for the Appellant repeated the same contention as contained in memo of the appeal and contended that the Respondent with malafide intension dislocated the impugned meter due to which the billing was not carried out as per the actual meter reading; that the Surveillance team of the Appellant subsequently traced out the impugned meter and charged the bill of October 2024 against 8,977 units recorded by the said meter. He prayed for setting aside the impugned meter and for dismissal of appeal. On the contrary, learned council for the Respondent rebutted the version of the Appellant for charging the bill of October 2024 against 8,977 units and argued that such high consumption has neither been recorded in the billing history nor compatible with the sanctioned load of the Respondent. He supported the impugned decision for cancellation of the bills for October 2024 and November 2024 and revision of the same on DEF-EST code, pursuant to Clause 4.3.2 of the CSM-2021.



National Electric Power Regulatory Authority

6. Arguments were heard and the record placed before us was examined. Following are our observations:

- i. To reach a just conclusion, the consumption data of the Respondent as retrieved from PITC, is reproduced below:

Month	2021	2022	2023	2024
Jan.	—	56	297	0 SS
Feb.	—	1	242	120
Mar.	—	62	283	261
Apr.	0 SS	131	64	32
May	60	164	133	85
Jun.	97	61	35	110
Jul.	55	86	87	130
Aug.	90	29	44	25
Sep.	206	70	56 DC	99
Oct.	58	59	0 DC	8977
Nov.	104	90	0 DC	306 DC
Dec.	117	82	100 RC	0 DC
Total	787	891	1341	10145
Avg.	98	74	112	845

As evident from the above table, the consumption history of the Respondent reflects that the monthly consumption remained comparatively low during the period from April 2021 to September 2024. During the year 2023, the total recorded consumption was 1,341 units, with an average consumption @ 112 units/month. It is further observed that the recorded monthly consumption remained between 25 to 261 units from January 2024 to September 2024.

- ii. However, an abrupt increase in consumption is reflected in October 2024, wherein 8,977 units were recorded against the Respondent's connection, which is substantially higher than the consumption recorded during the preceding months. Subsequently, the connection was disconnected in November 2024, with 306 units, whereas zero consumption was recorded in December 2024, with disconnected status.
- iii. The Appellant alleged that the Respondent has relocated the impugned meter to another



National Electric Power Regulatory Authority

location due to which monthly reading could not be taken. However the Appellant failed to point out the discrepancy of missing meter during monthly readings and even did not initiate action against the Respondent.

- iv. It is pertinent to note that the connection of the Respondent was restored in December 2023 and discrepancy of unusually high consumption of 8,977 units observed in October 2024 after ten months. Such high consumption is neither consistent with the preceding consumption pattern of the Respondent prior December 2023 as well as 292 units/month [S/L (2kW) x 0.2 (LF) x 730 Hrs.] calculated as per formula given in CSM-2021. The Appellant even did not bring on record that the Respondent has extended the connected load beyond the sanctioned load.

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

- v. The bill of 8,977 units charged to the Respondent in October 2024 is substantially higher than the historical consumption pattern of the Respondent, as reflected in the PITC data and the same is cancelled.
- i. Admittedly, the consumption of the Respondent remained low since its restoration in December 2023 as compared to the 292 units/month calculated on the basis of 20% load factor of the sanctioned load i.e. 2 kW, therefore it would be judicious to revise the bills from December 2023 to October 2024 @ 292 units/month calculated as per formula given in CSM-2021.
- ii. The Appellant is directed to overhaul the billing account of the Respondent accordingly.

8. Impugned decision is modified in the above terms.

Abid Hussain
Member/Advisor (CAD)

Dated: 15-10-2026

Naweed Illahi Sheikh
Convener/DG (CAD)

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