



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

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No. NEPRA/Appeal/176/2025/ 766

October 15, 2026

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|--|---|
| 1. Amjad Hussain,
S/o. Muhammad Yousaf,
R/o. Kotli Peer Ahmed Shah,
Tehsil & District Gujranwala
Cell No. 0300-6252947 | 2. Chief Executive Officer,
GEPCO Ltd, 565-A,
Model Town, G. T. Road,
Gujranwala |
| 3. Muhammad Jalil Kamboh,
Advocate High Court,
110-Kiyani Chambers,
Session Court, Gujranwala
Cell No. 0320-6301130 | 4. Muhammad Siddique Malik,
Advocate High Court,
Room No. 6 & 7, 2 nd Floor,
Imtiaz Plaza, 85-The Mall,
Lahore
Cell No. 0300-6450979 |
| 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.176/2025 (Amjad Hussain vs. GEPCO) Against the Decision Dated 24.10.2025 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 (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



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Before the Appellate Board

In the matter of

Appeal No.176/POI-2025

Amjad Hussain, S/o. Muhammad Yousaf, R/o. Kotli Peer Ahmed Shah,
Tehsil & District Gujranwala

.....Appellant

Versus

Gujranwala Electric Power Company Limited

.....Respondent

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

For the Appellant:

Mr. Muhammad Jalil Kamboh
Mr. Amjad Hussain

For the Respondent:

Mr. Muhammad Siddique Malik Advocate
Rai Shoukat SDO

DECISION

1. Through this decision, the appeal filed by Amjad Hussain (hereinafter referred to as the "Appellant") against the decision dated 24.10.2025 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 the Appellant is an industrial consumer of the Gujranwala Electric Power Company Limited (hereinafter referred to as the "Respondent") bearing Ref No.24-12214-0213102-U, having a sanctioned load of 18 kW, and the applicable tariff category is B-1(b). Metering equipment of the Appellant was checked by the Respondents on 21.12.2022 and reportedly, the Appellant was found involved in illegal abstraction of electricity through neutral break and by alteration of transformer capacity from 25 kVA to 50 kVA. Therefore, electricity of the Appellant was disconnected and cables were removed from site. Thereafter, the Appellant submitted an affidavit dated 22.12.2022, wherein he admitted theft of electricity through neutral break and agreed to pay the detection bill whatever charged by the Respondent. Accordingly, an FIR dated 22.12.2022 was registered with the police against the Appellant and a detection bill of Rs.2,770,000/- for total 65,970 (OP=54336+P=11634) units for the period from July 2022 to December 2022 was charged to the Appellant by the Respondent on the basis of 50% load factor





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of the connected load i.e., 50 kW and added to the bill for November 2022.

3. Being aggrieved, the Appellant filed a civil suit before the Civil Court Gujranwala and deposited an amount of Rs.1000,000/- against the impugned detection bill, pursuant to the order dated 24.05.2023 of the honorable Civil Court. The said order of the Civil Court was challenged by the Respondent before the Additional District Judge Gujranwala through an appeal, which was subsequently dismissed by the honorable District Judge Gujranwala vide order dated 12.10.2023. Through the writ petition NO.80911 of 2023, the Respondent assailed the order dated 24.05.2023 of the Civil Judge Gujranwala and the order dated 12.10.2023 of the Additional District Judge Gujranwala before the Honorable Lahore High Court, Lahore. The said writ petition was disposed of by the honorable Lahore High Court Lahore vide order dated 28.11.2024, the operative portion of which is reproduced below:

"In view of above, this writ petition is allowed. Order dated 24.05.2023 passed by the learned Civil Judge, Gujranwala and the judgment dated 12.10.2023 passed by the learned Addl. District Judge, Gujranwala are hereby set aside."

4. Later on, the Appellant withdrew civil suit on 21.01.2025 and filed an application before POI on 17.04.2025, wherein he challenged the detection bill of Rs.2,770,000/- for 65,970 (OP=54336 +P=11634) units for the period from July 2022 to December 2022. The complaint of the Appellant was disposed of by the POI vide decision dated 24.10.2025 with the following conclusion:

"Summing up all the above observations and relying upon the judgment of Honorable Supreme Court of Pakistan reported PLD 2012 SC 371, this forum concludes that it lacks jurisdiction into the disputed matter of charging the detection bill on the allegation of making meter dead stop by using a mini transformer to break neutral line i.e., bypassing the metering equipment. The Petitioner is advised to avail the alternate remedy of Civil Courts in the light of judgment of Honorable Supreme Court of Pakistan reported PLD 2012 Supreme Court 371. The interim orders dated 17.04.2025 are also withdrawn."

5. Being dissatisfied, the Appellant filed instant appeal before the NEPRA against the afore-referred decision of the POI, which was registered as Appeal No.176/POI-2025. In its appeal, the Appellant opposed the maintainability of the impugned decision *inter alia*, on the main grounds that the impugned decision is against the law and facts of the case; that the Appellant has to suffer irreparable loss and injury due to the impugned decision; that the POI passed the impugned decision without considering the meter by-passed instead of meter dead stop due to neutral break as per the

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law laid down at Clause 9.2.1 of the CSM-2021; that the lower forum did not exercise jurisdiction vested to him; that POI did not consider the facts placed before him, whereas the application of similar nature was adjudicated by the POI; that the impugned decision is illegal, unlawful, misconceived and self-contradictory and the same is liable to be set aside and the matter be remanded back to POI.

6. Upon the filing of the instant appeal, notice dated 05.01.2026 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 16.07.2026. In its reply, the Respondent submitted that the instant appeal is not maintainable unless the Appellant deposits the remaining amount of detection bill amounting to Rs.1,770,000/-, in compliance with the judgment dated 28.11.2024 passed by the Honorable Lahore High Court. The Respondent further submitted that the Appellant concealed material facts regarding the previous litigation and withdrawal of the civil suit without complying with the Court's directions. As per Respondent, the Appellant had voluntarily admitted the alleged theft of electricity through an affidavit dated 22.12.2022 and undertook not to challenge the detection bill. The Respondent contended that the impugned meter was found dead stop due to neutral break through a mini transformer installed within the premises to bypass the metering system, therefore FIR was registered against him and a detection bill amounting to Rs.2,770,000/- was charged for the period July 2022 to December 2022 on the basis of the recorded running load. The Respondents asserted that the POI has rightly declined jurisdiction in view of the judgment of the superior court reported as *PLD 2012 SC 371*, as the matter involved alleged theft through bypassing of metering equipment. The Respondent finally prayed for dismissal of the appeal with special costs and direction to the Appellant to deposit the remaining detection bill amount.
7. 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 dispute of impugned detection bill of Rs.2,770,000/- for total 65,970 (OP=54336+P=11634) units for the period from July 2022 to December 2022 pertains to theft of electricity through tampering with the meter (neural break) and the POI has the exclusive jurisdiction to adjudicate the instant matter, pursuant to the judgment of honorable Supreme Court of Pakistan reported as *PLD 2012 SC 371*. As per learned counsel for the Appellant, the lower forum misconstrued the real facts of the case and wrongly concluded with regard to lack of jurisdiction in the instant case. He pleaded for setting aside the impugned decision and to remand



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back the case to POI for adjudication afresh. On the contrary, learned counsel for the Respondent rebutted the version of the Appellant's counsel and averred that the dispute of billing was initially challenged before the Civil Court Gujranwala and after litigation before different forums, Honorable Lahore High Court vide order dated 28.11.2024 accepted the writ petition of Respondent and directed the Appellant to pay the impugned detection bill. He argued that the Appellant has submitted an undertaking dated 22.12.2022, wherein he admitted theft of electricity and agreed to pay the detection bill charged by the Respondent. Learned counsel for the Respondent finally prayed for dismissal of the appeal being devoid of merits.

8. Arguments heard and the record place before us was examined. Following are our observations:

- i. The controversy involved in the instant appeal primarily relates to the maintainability of the complaint before the POI regarding the detection bill of Rs. 2,770,000/- for 65,970 units, particularly in light of the Appellant choosing not to challenge the judgment of the Honorable Lahore High Court and instead invoking the jurisdiction of the POI.
- ii. From the available record, it is observed that the Respondents inspected the metering equipment at the Appellant's premises on 21.12.2022 and allegedly, the Appellant was found involved in the illegal abstraction of electricity through neutral break and unauthorized capacity alteration of the transformer from 25 kVA to 50 kVA. The Respondents disconnected the power supply and removed the service cables from the site.
- iii. An Affidavit dated 22.12.2022 was executed, wherein the Appellant inadvertently acknowledged the alleged theft through neutral break and undertook to discharge the detection liabilities charged by the Respondents. On the same date, an FIR was lodged against the Appellant and a detection bill amounting to Rs. 2,770,000/- for 65,970 units for the billing period from July 2022 to December 2022 was charged in November 2022.
- iv. Aggrieved with the impugned detection bill, the Appellant assailed the same before the learned Civil Judge, Gujranwala through a civil suit. Pursuant to the interim order dated 24.05.2023 passed by the learned Civil Court, the Appellant deposited a sum of Rs. 1,000,000/- against the impugned detection bill. The Respondents' appeal against the order dated 24.05.2023 was subsequently dismissed by the learned Additional District Judge, Gujranwala vide order dated 12.10.2023.
- v. The Respondent filed W.P. No. 80911 of 2023 before the Honorable Lahore High Court, Lahore, which was disposed of by the Honorable High Court vide order dated 28.11.2024,



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setting aside the orders dated 24.05.2023 and 12.10.2023 of the Civil Court Gujranwala and Additional District Judge Gujranwala.

- vi. The Appellant accepted the said ruling and did not assail it before a higher judicial forum. Instead, the Appellant abandoned the civil court proceedings and filed a fresh application before the POI on 17.04.2025 seeking adjudication on the detection bill. The POI vide impugned decision dated 24.10.2025, has declined jurisdiction by relying upon the judgment of Honorable Supreme Court of Pakistan reported in *PLD 2012 SC 371*, holding that the dispute pertained to dead stop/bypassing of metering equipment.
9. In view of the foregoing, we are of the considered opinion that the Appellant has admitted theft of electricity through an affidavit dated 22.12.2022 and agreed to pay the detection bill. The Appellant even did not challenge the above-said order of Honorable High Court before the competent court of law, which has attained finality. Under these circumstances, the POI has rightly declined the jurisdiction in the instant case and the impugned decision is liable to be maintained.
10. Foregoing in view, the appeal is dismissed.

Abid Hussain
Member/Advisor (CAD)

Dated: 15-10-2026

Naweed Illahi Sheikh
Convener/DG (CAD)

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