



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

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No. NEPRA/Appeal/075/2022/867

September 24, 2025

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| 1. Ahsan Shabbir,
S/o. Muhammad Shabbir,
R/o. Mohra Chappar Kot,
Dhamaik Road, Sohawa,
District Jhelum
Cell No. 0306-9555536 | 2. Chief Executive Officer,
IESCO Ltd,
Head Office, St. No. 40,
Sector G-7/4, Islamabad |
| 3. Faisal Bin Khurshid,
Advocate Supreme Court,
Office No. 3, First Floor, National Arcade,
4-A (NBP), F-8 Markaz, Islamabad
Cell No. 0333-5119299 | 4. Executive Engineer (Operation),
IESCO Ltd,
Gujar Khan Division,
Gujar Khan |
| 5. Sub Divisional Officer (Operation),
IESCO Ltd,
Sohawa Sub Division,
GT Road, Sohawa
Cell No. 0319-5990432 | 6. POI/Electric Inspector,
Islamabad Region,
XEN Office, Irrigation & Power Department,
Rawal Dam Colony, Park Road,
Islamabad |

Subject: **Appeal No.075/2022 (IESCO vs. Ahsan Shabbir) Against the Decision Dated 14.01.2022 of the Provincial Office of Inspection to Government of the Punjab Islamabad Region, Islamabad**

Please find enclosed herewith the decision of the Appellate Board dated 24.09.2025 (04 pages), regarding the subject matter, for information and necessary action, accordingly.

Encl: As Above

(Ikram Shakeel)
Deputy 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.075/POI-2022

Islamabad Electric Supply Company Limited

.....Appellant

Versus

Ahsan Shabir S/o Muhammad Shabir, R/o Mohra Chapar Kot,
Dhamik Road, Sohawa, District Jhelum

.....Respondent

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

For the Appellant:

Mr. Faisal Khursheed Advocate
Mr. Azhar Hussain C/A
Mr. Arsalan Mehmood MRS

For the Respondent:

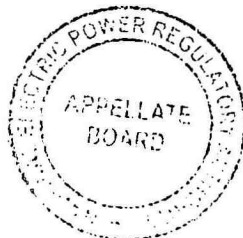
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DECISION

1. Briefly speaking, Mr. Ahsan Shabir, the Respondent, is an industrial consumer of the Islamabad Electric Supply Company Limited (the "Appellant") bearing Ref No.28-14432-8481701 with a sanctioned load of 38 kW, and the applicable Tariff category is B-2(b). Reportedly, the billing meter of the Respondent became defective and the same was replaced with a new meter vide the Meter Change Order ("MCO") dated 12.07.2021 and sent to the Metering and Testing (M&T) lab for checking. M&T vide report dated 05.08.2021 declared the impugned meter of the Respondent as 66% slow due to two phases being dead. Therefore, a detection bill of Rs.551,472/- for 22,429 units for six months i.e. January 2021 to June 2021 was charged by the Appellant to the Respondent @ 66% slowness of the billing meter.
2. Being aggrieved, the Respondent assailed the above detection bill before the Provincial Office of Inspection, Islamabad Region, Islamabad/Electric Inspector (the "POI"). The complaint of the Respondent was disposed of by the POI vide the decision dated 14.01.2022, wherein the detection bill of Rs.551,472/- was cancelled and the Appellant was directed to overhaul the account of the Respondent, accordingly. Against which the Appellant preferred subject appeal

Appeal No.075/POI-2022

Page 1 of 4



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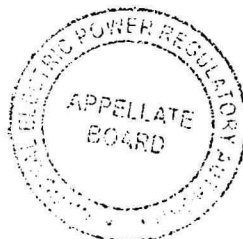


National Electric Power Regulatory Authority

before NEPRA u/s 38(3) of the NEPRA Act. NEPRA Appellate Board vide decision dated 31.10.2022 disposed of the appeal with the following conclusion:

“In view of the above, the detection bill of Rs.551,472/- for 22,429 units for a period of six months i.e. January 2021 to June 2021 charged to the Respondent is illegal, unjustified and contrary to Clause 4.4.3 of the CSM-2021 and the same is declared as null and void. Foregoing in view, the appeal is dismissed.”

3. Being dissatisfied, the Appellant challenged the aforesaid decision of NEPRA before the Islamabad High Court Islamabad through W.P.No.1976/2023. Honorable High Court vide order dated 28.04.2025 set aside the decision dated 31.10.2022 of NEPRA and remanded the matter to NEPRA for decision afresh.
4. In compliance with the above order of the honorable High Court, hearing of the appeal was held at NEPRA Head Office, Islamabad on 19.05.2025, wherein a representative tendered appearance for the Appellant, whereas none represented the Respondent. In order to provide final opportunity of hearing to the Respondent, the case was adjourned till the next date. Hearing of the subject appeal was again conducted on 26.08.2025, wherein learned counsel, along with officials of the Appellant, was in attendance and again no one represented the Respondent. Being time time-bound case, the hearing proceedings were continued. Learned counsel for the Appellant repeated the same contentions as contained in memo of the appeal and contended that the Respondent was stealing electricity through tampering (two phases intentionally damaged) with the billing meter as observed during the M&T checking dated 05.08.2021, for which notice dated 30.09.2021 was served to the Respondent. The Appellant further contended that the detection bill of Rs.551,472/- for 22,429 units for six months i.e. January 2021 to June 2021 was charged to the Respondent @ 66% slowness of the billing meter to recover the revenue loss sustained due to theft of electricity. Learned counsel for the Appellant opposed the impugned decision for cancellation of the above detection bill and prayed that the above detection bill may be allowed, being justified.
5. Arguments heard and the record perused. Following are our observations:
 - 5.1 The impugned meter of the Respondent was replaced with a new meter on 12.07.2021 and subsequently checked by the M&T team of the Appellant on 05.08.2021, whereby it was





National Electric Power Regulatory Authority

declared tampered (intentionally 66% slow). Therefore, a detection bill of Rs.551,472/- for 22,429 units for six months i.e. January 2021 to June 2021 was charged to the Respondent in October 2021, which was challenged before the POI.

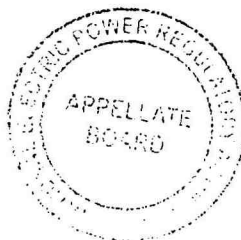
5.2 Having found the above discrepancies, the Appellant was required to follow the procedure stipulated in Clause 9.2 of the CSM-2021 to confirm the illegal abstraction of electricity by the Respondent and thereafter charge the Respondent accordingly. However, in the instant case, the Appellant has not 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.

5.3 As per the judgment of the honorable 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.

5.4 To further check the justification of the impugned detection bill, the consumption data is analyzed in the table below:

Month	Units	Month	Units
Sep-19	0	Oct-20	6176
Oct-19	746	Nov-20	3501
Nov-19	236	Dec-20	4184
Dec-19	224	Jan-21	4326
Jan-20	1010	Feb-21	3936
Feb-20	1156	Mar-21	6076
Mar-20	3428	Apr-21	5803
Apr-20	4782	May-21	7515
May-20	5732	Jun-21	6327
Jun-20	5339	Jul-21	11871
Jul-20	4173	Aug-21	14873
Aug-20	10340	Sep-21	11141
Sep-20	8161	Oct-21	13993

The above table shows that the normal average consumption charged during the disputed period is higher than the normal average consumption charged during the period before the dispute. However, the consumption significantly increased after the disputed period, which





National Electric Power Regulatory Authority

indicates that the impugned meter could not record actual consumption due to slowness. As such, the slowness was discovered in July 2021; the Appellant may charge the detection bill maximum for two months as per Clause 4.3.3 of CSM-2021. However, the detection bill was charged for six months in violation of the ibid clause of the CSM-2021. Even otherwise, the contention of the Appellant regarding 66% slowness has no force as consumption increased significantly high after application of 66% slowness during the disputed period, which has never been recorded in the past undisputed months.

5.5 In view of the above, the detection bill of Rs.551,472/- for 22,429 units for a period of six months i.e. January 2021 to June 2021 charged to the Respondent is illegal, unjustified and contrary to Clause 4.4.3 of the CSM-2021, and the same is declared as null and void.

5.6 Since the meter was found defective in July 2021, the Respondent may be charged the detection bill maximum for two billing cycles retrospectively prior to checking and the revised bills with w.e.f checking and onward till MCO dated 12.07.2021 as per average consumption of the period after the dispute i.e. MCO dated 12.07.2021 to October 2021.

5.7 The billing account of the Respondent may be overhauled accordingly.

6. The impugned decision is modified in the above terms.

Abid Hussain
Member/Advisor (CAD)

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

Naweed Illahi Sheikh
Convener/DG (CAD)

Dated: 24-09-2025

