



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

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No. NEPRA/Appeal/004/2025/ 1232

November 26, 2025

- | | |
|---|---|
| 1. Niaz Ahmed,
Plot No. DP-31/9, Sector No. 6-B,
North Karachi, Karachi
Cell No. 0321-9230720 | 2. Chief Executive Officer,
K-Electric Ltd, KE House,
39-B, Sunset Boulevard,
DHA-II, Karachi |
| 3. Asif Shajer,
General Manager (Regulations),
K-Electric Ltd, KE House,
39-B, Sunset Boulevard,
DHA-II, Karachi | 4. Tatheera Fatima,
Advocate, 1 st Floor, Block F,
Elander Complex, Elander Road,
Karachi |
| 5. POI/Electric Inspector,
Karachi Region-II, Government of Sindh,
Plot No. ST-2, Block-N, North Nazimabad,
Near Sarina Mobile Market,
Main Sakhi Hasan Chowrangi,
Karachi | |

Subject: **Appeal No.004/2025 (K-Electric vs. Niaz Muhammad) Against the Decision Dated 19.11.2024 of the Provincial Office of Inspection to Government of the Sindh Karachi Region-II, Karachi**

Please find enclosed herewith the decision of the Appellate Board dated 26.11.2025 (05 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.004/POI-2025

K-Electric Limited

.....Appellant

Versus

Niaz Ahmed, Plot No.DP-31/9,
Sector No.06-B, North Karachi, Karachi

.....Respondent

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

For the Appellant:

Ms. Tatheera Fatima Advocate
Hafiz M. Salman DGM
Mr. Amir Masood, Manager
Mr. Muhammad Ameen, Manager
Mr. Wamiq Ahmed AM

For the Respondent:

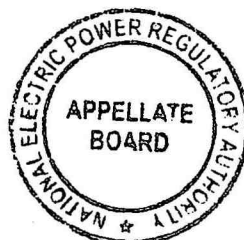
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DECISION

1. Brief facts leading to the filing of the instant appeal are that Niaz Ahmed (hereinafter referred to as the "Respondent") is an industrial consumer of K-Electric Limited (hereinafter referred to as the "Appellant") bearing Ref No.0400007496220 (AP-087060) with a sanctioned load of 62 kW and the applicable Tariff category is B-2(b). The Respondent filed seven applications before the Provincial Office of Inspection, Karachi Region-II, Karachi (hereinafter referred to as the "POI") and challenged the following seven assessed bills for the period from April 2024 to September 2024 charged by the Appellant:

- i Assessed bill of Rs.1,792,363/- for 10,957 units for April 2024
- ii Assessed bill of Rs.2,020,009/- for 31,880 units for April 2024
- iii Assessed bill of Rs.2,469,429/- for 62482 units for May 2024
- iv Assessed bill of Rs.2,552,024/- for 40,150 units for June 2024
- v Assessed bill of Rs.2,458,015/- for 40,150 units for July 2024
- vi Assessed bill of Rs.2,336,544/- for 40,150 units for August 2024

Appeal No.004/POI-2025



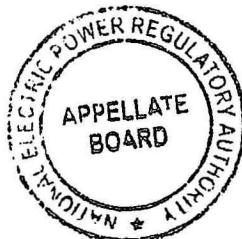
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- vii Assessed bill of Rs.1,137,199/- for 19,710 units for September 2024
2. During joint checking dated 05.09.2024 of POI, the allegations of direct theft levelled against the Respondent were proved false, as the same were based on doubt, whereas the metering equipment was found working within permissible limits. All the applications of the Respondent were clubbed by POI and disposed of vide single consolidated decision dated 19.11.2024 wherein the seven assessed bills totaling to Rs.18,660,392/- charged for the period from April 2024 to September 2024 were cancelled.
 3. Subject appeal has been filed against the afore-referred decision dated 19.11.2024 of the POI (hereinafter referred to as the "impugned decision") by the Appellant before the NEPRA, wherein the Appellant raised the preliminary objection that the POI is not empowered to decide the case of theft of electricity, wherein the meter has been bypassed as per the verdict of the apex court. The Appellant contended that the premises of the Respondent was inspected several times, and on all occasions, the Respondent was found running a factory, but the meter was found stopped. The Appellant further contended that the POI afforded the relief beyond the prayer of the Respondent by cancellation of the entire arrears. As per the Appellant, the Respondent is involved in direct theft of electricity and defaulted in making payment of regular monthly bills. The Appellant stated that the evidence of theft of electricity was shared as proof with POI; however, same were not considered by the said forum, which indicates the biased role of POI. According to the Appellant, the POI was requested time and again to refrain the Respondent from theft of electricity through wires, but he failed to do so. The Appellant submitted that FIR was being lodged against the Respondent, but he requested not to register FIR and accepted that he was involved in illegal theft of electricity and was ready to pay the monthly bills charged on assessed/ detection mode. The Appellant further submitted that there is no need to for joint inspection of POI in th presence of video proofs, the lower forum turned down the request of the Appellant and carried out joint inspection on 05.09.2024, wherein loom machines were found installed without motors and load was noticed as 29.59 kW, whereas the connected load of 12 kW was mentioned in the impugned decision.
 4. Upon filing of the instant appeal, a Notice dated 10.01.2025 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days. In response, the Respondent submitted his reply on 04.03.2025 wherein he denied the allegation of theft of electricity through extra phase and contended that the entire proceedings, including the alleged checking and the Appellant, could not prove the allegation of direct theft of



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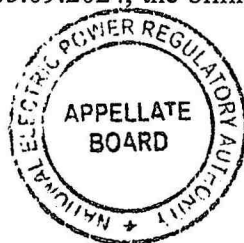
electricity before the POI during the proceedings as well as during joint checking of the lower forum. The Respondent finally prayed for upholding the impugned decision.

5. Hearing in the matter was fixed for 27.09.2025 at Karachi and accordingly, the notices dated 22.09.2025 were sent to the parties (i.e., the Appellant and the Respondent) to attend the hearing. As per the schedule, the hearing was conducted at the NEPRA Regional Office Karachi, which was attended by the Appellants only. The representatives for the Appellant contended that the Respondent is habitual in stealing electricity through extra phase, and the meter was found stopped during various checking as well as monthly readings; therefore assessed bills for the period from April 2024 to September 2024 were charged to the Respondent to recover the revenue loss sustained. The Appellant further contended that no notice is required in the case of direct theft of electricity, hence the impugned finding of the POI is not correct. As per the Appellant, the Respondent created hurdle by restricting access to the meter and threatening the officials; therefore, meter reading could not be taken during the disputed period. According to the Appellant, the POI has no jurisdiction to adjudicate the instant billing dispute, pursuant to the judgment of the honorable Supreme Court of Pakistan reported as *PLD 2012 SC 371*. The Appellant defended the charging of the impugned assessed bills and prayed that the same be declared as justified and payable by the Respondent.

6. Arguments were heard and the record was perused. Following are our observations:

6.1 In its appeal, the Appellant has claimed that the Respondent was involved in the theft of electricity. In this regard, the pictorial evidences were shown by the Appellant to prove their allegation of theft of electricity, wherein it was observed that the Respondent was using electricity through bypassing the meter. The Appellant debited seven assessed bills from April 2024 to September 2024 to the Respondent based on connected load, which are under dispute.

6.2 In case of direct theft, the Appellant was *inter alia*, required to process the case as direct theft of electricity, information of such offense be provided to the police in writing by the concerned officer not below Grade 17, disconnection of the electricity be varied out immediately under the supervision of concerned officer and the removed material was preserved as proof before the court during trial as per Clause 9.1 of the CSM-2021. However, in the instant case, the Appellant neither lodged an FIR nor disconnected the electricity of the premises as per the above-referred procedure to establish direct theft. During joint checking dated 05.09.2024, the billing meter of the Respondent was found



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working ok, connected load was observed as 29.54 kW, and the allegation of direct theft was not established.

6.3 To further verify the contention of the Appellant, the consumption data of the Respondent is reproduced below:

Month	Units	Month	Units	Month	Units
Jan-22	12248	Jan-23	8599	Jan-24	10842
Feb-22	10793	Feb-23	23801	Feb-24	11483
Mar-22	8475	Mar-23	14272	Mar-24	15298
Apr-22	6934	Apr-23	13758	Apr-24	31880
May-22	8327	May-23	9917	May-24	40150
Jun-22	7581	Jun-23	6261	Jun-24	40150
Jul-22	8437	Jul-23	13928	Jul-24	40150
Aug-22	9452	Aug-23	8852	Aug-24	40150
Sep-22	8150	Sep-23	14377	Sep-24	19710
Oct-22	10553	Oct-23	18664	Oct-24	10932
Nov-22	9123	Nov-23	10707	Nov-24	13671
Dec-22	7564	Dec-23	14150		

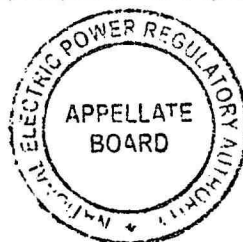
As evident from the above table, the consumption of the Respondent during the disputed period is much higher than the consumption of the periods before and after the dispute, which does not support the contention of the Appellant w.r.t the assessed bills charged from April 2024 to September 2024. The Appellant even failed to prove theft of electricity before the lower forum. Thus, we are of the considered view that the following assessed bills for the period from April 2024 to September 2024 charged to the Respondent based on the connected load are illegal and the same are liable to be declared as null and void as already determined by the POI.

6.4 The highest consumption of 23,801 units was recorded in the billing history of the Respondent in February 2023; thus, it would be fair and appropriate to revise the disputed bills @ 23,801 units/month for the months, i.e., April 2024 to September 2024, to the Respondent. The impugned decision is liable to be modified to this extent.

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

7.1 The following seven assessed bills for the period from April 2024 to September 2024 charged by the Appellant are unjustified and rightly cancelled by the POI:

- Assessed bill of Rs.1,792,363/- for 10,957 units for April 2024
- Assessed bill of Rs.2,020,009/- for 31,880 units for April 2024





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- iii. Assessed bill of Rs.2,469,429/- for 62482 units for May 2024
- iv. Assessed bill of Rs.2,552,024/- for 40,150 units for June 2024
- v. Assessed bill of Rs.2,458,015/- for 40,150 units for July 2024
- vi. Assessed bill of Rs.2,336,544/- for 40,150 units for August 2024
- vii. Assessed bill of Rs.1,137,199/- for 19,710 units for September 2024

7.2 The Respondent may be charged the revised bills @ 23,801 units/month for the months, i.e., April 2024 to September 2024, to the Respondent as recorded in February 2024.

7.3 The billing account of the Respondent may be overhauled after making adjustments of units already charged/payments against the impugned bills.

8. 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: 26-11-2025

