



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.nepra.org.pk E-mail: ikramshakeel@nepra.org.pk

No. NEPRA/Appeal/095/2025/1285

December 11, 2025

- | | |
|--|---|
| 1. Muhammad Kaleemullah,
(Dr. Rashid Muhammad),
Plot No. D-46, Block-7,
Gulshan-e-Iqbal, Karachi
Cell No. 0345-2387457 | 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-I,
Mechanical & Soil Laboratory,
Irrigation Building, Adjacent to City School,
PAF Chapter, Main Shaheed-e-Millat Road,
Baloch Colony, Dadabhoy Town, Karachi | |

Subject: **Appeal No.095/2025 (K-Electric vs. Muhammad Kaleemullah) Against the Decision Dated 02.05.2025 of the Provincial Office of Inspection to Government of the Sindh Karachi Region-I, Karachi**

Please find enclosed herewith the decision of the Appellate Board dated 11.12.2025 (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.095/POI-2025

K-Electric Limited

.....Appellant

Versus

Muhammad Kaleemullah (Dr. Rashid Muhammad), Plot No. D-46,
Block-7, Gulshan-e-Iqbal, 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. Raheel Ali DGM
Mr. Wamiq Ahmed AM

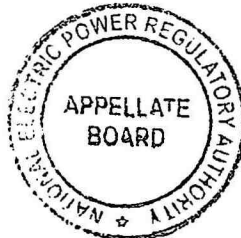
For the Respondent:

Mr. Muhammad Kaleemullah

DECISION

1. Through this decision, the appeal filed by K-Electric Limited (hereinafter referred to as the “Appellant”) against the decision dated 02.05.2025 of the Provincial Office of Inspection, Karachi Region-I, Karachi (hereinafter referred to as the “POI”) is being disposed of.
2. Brief facts of the case are that Muhammad Kaleemullah (hereinafter referred to as the “Respondent”) is an industrial consumer of the Appellant bearing Ref No.0400002443595 with a sanctioned load of 03 kW, and the applicable Tariff category is A-1R. During the inspection dated 25.10.2023 of the Appellant, the impugned meter of the Respondent was found tampered for dishonest abstraction of electricity, and the connected load could be assessed due to the resistance of the Respondent, whereas the running load of the Respondent was noticed as 15.712 kW. Resultantly, a detection bill of Rs.252,116/- for 4,182 units for the period from 25.08.2023 to 24.10.2023 (2 months) was charged to the Respondent on the basis of connected load. In furtherance, three assessed bills from September 2023 to November 2023 were charged to the Respondent on account of theft of electricity through bypassing the tampered meter:
3. Being aggrieved with the above actions of the Appellant, the Respondent filed a complaint before

Appeal No.095/POI-2025



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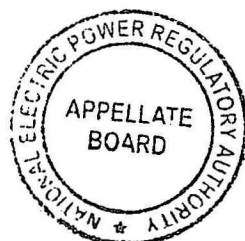
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the POI and challenged the above detection and assessed bills. The complaint of the Respondent was disposed of by the POI vide the decision dated 02.05.2025, wherein the detection bill of Rs.252,116/- and the assessed bills from September 2023 to November 2023 were cancelled and the Appellant was directed to charge revised bills from September 2023 to November 2023 as per consumption of the period before or after the dispute and adjust already charged units.

4. Being dissatisfied, the Appellant filed instant appeal before the NEPRA against the afore-referred decision of the POI, which was registered as Appeal No.095/POI-2025. Subject appeal has been filed against the afore-referred decision of the POI (hereinafter referred to as the "impugned decision") by the Appellant before the NEPRA, wherein it is contended that the Respondent was stealing electricity directly through tampering with the meter and the connected load was noticed as 15.712 kW during the checking dated 25.10.2023, therefore a detection bill of Rs.252,116/- for 4,182 units for the period from 25.08.2023 to 24.10.2023 was charged to the Respondent based on the connected load, after completing codal formalities. The Appellant further contended that the premises of the Respondent was again inspected on 23.09.2023, 24.10.2023 and 25.10.2023 for the meter reading purpose; however, the same couldn't be taken due to tampered meter with static reading noted as 152120, therefore, three assessed bills from September 2023 to November 2023 were charged to the Respondent based on connected load as observed in the various inspections. As per the Appellant, the above detection/assessed bills were challenged before the POI. According to the Appellant, the POI passed the impugned decision beyond the pleadings of the Respondent; therefore, the parties have to take proper pleadings and establish a particular irregularity/illegality. The Appellant submitted that it is a well-settled principle of law that reliance given beyond the pleadings, reliance in this regard is placed on the judgment of the honorable Lahore Court reported in 2018LHC3704. The Appellant further submitted that the POI has no legal or technical approach to decide the matter. According to the Appellant, the POI failed in the examination of the record correctly and ignored all documents/evidence submitted by the Appellant and passed the impugned decision on illegal assumptions and presumptions. The Appellant objected that the POI is not empowered to exercise its jurisdiction.
5. Upon filing of the instant appeal, a Notice dated 08.07.2025 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 22.07.2025, wherein he raised the preliminary objection regarding limitation and prayed for dismissal of the appeal being barred by time. The Respondent finally prayed for the

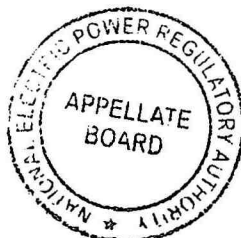




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upholding of the impugned decision.

6. 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 both parties attended. The representatives for the Appellant contended that the detection bill of Rs.252,116/- for 4,182 units for the period from 25.08.2023 to 24.10.2023 was debited on the basis of connected load, i.e., 15.712 kW, on account of theft of electricity through tampering with the meter as observed during inspection dated 25.10.2023. 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 hurdles by restricting access to the load, and the meter reading remained static during monthly readings from September 2023 to November 2023; therefore, three assessed bills for the period from September 2023 to November 2023 were charged to the Respondent to recover the revenue loss sustained. The Appellant submitted that the Respondent is involved in direct theft of electricity; therefore, the POI has no jurisdiction to adjudicate the instant billing dispute, pursuant to the judgment of the honorable Supreme Court of Pakistan reported as PKD 2012 SC 371. The Appellant defended the charging of the impugned detection and assessed bills and prayed that the same be declared as justified and payable by the Respondent. On the contrary, the Respondent appearing in person denied the allegation of theft of electricity levelled by the Appellant and averred that the entire proceedings were carried out unilaterally and the Appellant failed to prove theft of electricity through material evidence before the POI. The Respondent supported the impugned decision and prayed for upholding the same.
7. Arguments were heard, and the record was perused. Following are our observations:
- While addressing the preliminary objection of the Respondent regarding limitation, it is noticed that the copy of the impugned decision was obtained by the Appellant on 05.05.2025, against which the Appellant preferred the instant appeal before the NEPRA on 03.06.2025, within 30 days of receipt of the impugned decision as envisaged in Section 38(3) of the NEPRA Act 1997. The objection of the Respondent is devoid of force and rejected.
 - 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



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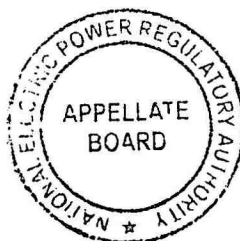
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of electricity, wherein it was observed that the Respondent was using electricity through bypassing the meter. The Appellant debited the detection bill of Rs.252,116/- for 4,182 units for the period from 25.08.2023 to 24.10.2023 to the Respondent. In furtherance, three assessed bills from September 2023 to November 2023 were charged to the Respondent, which are under dispute.

- iii. In case of direct theft, the Appellant was *inter alia*, required to process the case as 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 wrote a letter to the police regarding the registration of FIR nor disconnected the electricity of the premises as per the above-referred procedure to establish direct theft.
- iv. To further verify the contention of the Appellant regarding the above detection/assessed bills, the consumption data of the Respondent is reproduced below:

Month	Units	Month	Units	Month	Units
Jan-22	449	Jan-23	348	Jan-24	367
Feb-22	458	Feb-23	453	Feb-24	371
Mar-22	787	Mar-23	750	Mar-24	562
Apr-22	1078	Apr-23	828	Apr-24	781
May-22	1537	May-23	864	May-24	1163
Jun-22	1427	Jun-23	1478	Jun-24	1593
Jul-22	1202	Jul-23	1495	Jul-24	1518
Aug-22	886	Aug-23	895	Aug-24	1043
Sep-22	1381	Sep-23	836	Sep-24	1027
Oct-22	917	Oct-23	859	Oct-24	1367
Nov-22	785	Nov-23	2085	Nov-24	1219
Dec-22	485	Dec-23	380	Dec-24	592
Average	949	Average	939	Average	967
Detection bill charged @ 2,920 units/month					

As evident from the above table, the consumption of the Respondent during the disputed months, i.e., September 2023 and October 2023, is less than the consumption of the periods before and after the dispute. It is further observed that the Appellant charged the assessed bills from September 2023 to November 2023 to the Respondent, which indicates that the actual consumption could not be charged during these months. To overcome this loss, the Appellant debited a detection bill @



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2,920 units/month for September 2023 and October 2023 to the Respondent, which is much higher than the normal average consumption of the Respondent before and after the dispute. The Appellant even failed to provide the detection proforma in support of their contention, nor could they justify the charging of the above detection bill.

- v. Thus, we are of the considered view that the detection bill of Rs.252,116/- for 4,182 units for the period from 25.08.2023 to 24.10.2023 and the assessed bills from September 2023 to November 2023 charged to the Respondent are unjustified and the same are liable to be declared as null and void as already determined by the POI.
- vi. The highest consumption of 1,593 units was record in June 2024, thus it would be fair and appropriate to revise the disputed bills @ 1,593 units/month for the months i.e. September 2023 to November 2023, to the Respondent. The impugned decision is liable to be modified to this extent.
8. In view of what has been stated above, it is concluded that:
- i. The detection bill of Rs.252,116/- for 4,182 units for the period from 25.08.2023 to 24.10.2023 and three assessed bills from September 2023 to November 2023 charged to the Respondent by the Appellant are unjustified and the same are cancelled.
- ii. The Respondent may be charged the revised bills @ 1,593 units/month for September 2023 to November 2023 as recorded in June 2024.
- iii. The billing account of the Respondent may be overhauled after making adjustments of payments against the impugned bills.
9. The impugned decision is modified in the above terms.


Abid Hussain
Member/Advisor (CAD)

Dated: 11-12-2025


Naweed Illahi Sheikh
Convener/DG (CAD)


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

