



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

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No. NEPRA/Appeal/117/2024/ 722

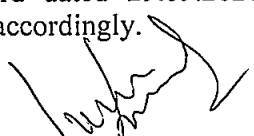
September 29, 2026

1. Ms. Shagufta Parveen,
D/o. Muhammad Anwar Khan,
House No. R-5, Sector 48/B,
Korangi No. 2 ½, Karachi
Cell No. 0321-2551834
0302-9044627
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, 1st 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.117/2024 (K-Electric vs. Ms. Shagufta Parveen) Against the Decision Dated 23.08.2024 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 29.09.2026 (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 Appellate Board

In the matter of

Appeal No.117/POI-2024

K-Electric Limited

.....Appellant

Versus

Ms. Shagufta Paveen, D/o. Muhammad Anwar Khan,
House No. R-5, Sector 48/B, Korangi No. 2 ^{1/2}, Karachi

.....Respondent

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

For the Appellant:

Ms. Tatheera Fatima Advocate
Hafiz M. Salman DGM
Mr. Muhammad Irshad Manager Legal

For the Respondent:

Ms. Shagufta Parveen
Mr. M. Abu Bakar Advocate

DECISION

1. Through this decision, the appeal filed by K-Electric Limited (hereinafter referred to as the "Appellant") against the decision dated 23.08.2024 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 Ms. Shagufta Parveen (hereinafter referred to as the "Respondent") is a commercial consumer of the Appellant bearing Ref No.0400019039712, having a sanctioned load of 01 kW, and the applicable tariff category is A-2c. SIRs dated 29.04.2017, 14.09.2019, 17.03.2020, 05.08.2020, 16.02.2021, 08.07.2021 and 18.02.2022, the Respondent was involved in illegal abstraction of electricity direct and the billing meter was found missing since long. Resultantly, the Respondent was charged first detection bill of Rs.114,068/- for 4,247 units for 14.02.2020 to 13.08.2020 (06 months) and second detection bill of Rs.9,243/- for 465 units for six months i.e. 14.01.2021 to 14.07.2021. In furtherance, the Respondent was charged the assessed bills from July 2016 to February 2019 on account of direct theft of electricity.

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3. Being aggrieved, the Respondent filed a complaint before POI in September 2021 and challenged the arrears of Rs.655,383/- pertaining to the above detection/assessed bills. The POI vide impugned decision dated 23.08.2024 cancelled the above detection/assessed bills being barred by time as per Article 52 of Limitation Act 1908. As per POI decision, the Appellant was directed to install connection after completing codal formalities.
4. Being dissatisfied with the impugned decision of POI, the Appellant filed instant appeal before NEPRA under Section 38(3) of the NEPRA Act. In its appeal, the Appellant opposed the impugned decision *inter alia*, on the main grounds that the Respondent was found involved in direct theft of electricity during various site checkings and the billing meter was found missing for long time; that the detection/assessed bills were charged to the Respondent on account of direct theft of electricity and the arrears pertaining to the above bills are recoverable from the Respondent; that the Respondent defaulted in making payment against total 252 bills charged from June 2000 to September 2021, hence electricity of the Respondent was disconnected time and again, which was restored by the Respondent illegally; that the connected load observed during various site inspections is much higher than the sanctioned load of the Respondent; that the POI has no jurisdiction to adjudicate the instant matter pertains to the billing for last sixteen years as the Respondent failed to agitate the bills before competent court of law during this period; that the POI is not empowered to adjudicate the instant matter as per verdict of apex courts, wherein meter has been bypassed for theft of electricity; and that the impugned decision is liable to be set aside.
5. Notice dated 12.11.2024 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 23.12.2024. In her reply, the Respondent rebutted the version of the Appellant and contended that the connection was applied in the year 1999 for which demand notice of Rs.465/- was paid. The Respondent further contended that the Appellant did not install connection to the premises and charged inflated bills, which raised the arrears of Rs.655,383/-. As per Respondent, the POI after correct perusal of record has rightly set aside the above-said arrears as such the appeal filed by the Appellants with ulterior motives is liable to be dismissed.
6. Hearing was conducted at NEPRA Regional Office Karachi on 27.09.2025, which was attended by both parties. Case was discussed in detail and the NEPRA Regional Office Karachi was directed to arrange joint inspection of the premises for verification of gas connection, connected load of the premises, generator capacity and alleged theft of electricity. In this regard, joint inspection of the





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premises of the Respondent was carried out by the NEPRA Regional Office Karachi on 01.01.2026 in the presence of both parties, wherein following has been observed:

- i. *Premises comprises of ground plus two floors (ground floor dedicated for junk/kabar, second floor given to hunermand technical institute and the Respondent kept residence on second floor.*
- ii. *No gas/electricity meters found. No generator found on the premises.*
- iii. *The Respondent was found involved in direct theft of electricity through hook connection.*
- iv. *Connected load was observed as 2.8 kW, joint checking report was signed by both parties without raising any objection.*

7. Finally, hearing was conducted at NEPRA Regional Office Karachi on 17.06.2026, which was attended by both parties. The representatives for the Appellant repeated the same contention as contained in memo of the appeal and contended that the POI has no jurisdiction to adjudicate the instant matter pertaining to direct theft of electricity, which is also verified during the joint inspection carried out by the NEPRA on 01.01.2026. The representative for the Appellant further contended that the complaint of the Respondent pertaining to the bills for the period from the year 2000 to 2019 is barred by time and the same is liable to be dismissed on this sole ground. On the contrary, the representative for the Respondent averred that her father applied for new connection in the year 1999 and paid demand notice, however the Appellant did not install the new connection and charged the inflated bills without any justification. She defended the impugned decision for cancellation of inflated detection/assessed bills and prayed for dismissal of the appeal being devoid of merits.

8. We have heard arguments of both the parties and examined the record placed before us.

- i. While addressing the preliminary objection raised by the Appellant regarding jurisdiction of the POI, it is observed that the Appellant debited the detection/assessed bills for the years 2016 to 2024 to the Respondent on account of direct theft of electricity, which raised the arrears to the tune of Rs.1,740,195/-. To verify the contention of the Appellant, a joint inspection of the premises of the Respondent was arranged on 01.01.2026, wherein theft of electricity through hook/kunda established and connected load was observed as 2.8 kW, whereas no gas/electricity meters and generator installed in the premises of the Respondent. In this regard, judgment of honorable Supreme Court of Pakistan reported as *PLD 2012 SC 371* is relevant, the operative portion of which is reproduced below:





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----Ss. 26(6) & 26-A---Detection bill, issuance of---Theft of energy by consumer, charge of---Jurisdiction of Electric Inspector and Advisory Board---Scope---Electric Inspector for possessing special expertise in examining the working of metering equipment and other related apparatus had jurisdiction to entertain reference under S. 26(6) of Electricity Act, 1910 only in case of dishonest consumption of energy by consumer through deliberate manipulation of or tampering with metering equipment or other similar apparatus---Electric Inspector would have no jurisdiction in matter of theft by means other than tampering or manipulation of metering equipment etc., falling exclusively under S. 26-A of Electricity Act, 1910---Principles.

- ii. In the light of above reported judgment of honorable Supreme Court of Pakistan, we are of the opinion that the dispute of the Respondent pertaining to the detection/assessed bills charged by the Appellant on account of direct theft of electricity, which is verified during the joint inspection dated 01.01.2026 of this forum. As such, the POI has no jurisdiction to settle such disputes between the parties, wherein meter has been bypassed for committing theft of electricity. Hence the impugned decision being taken without lawful authority is liable to be set aside.
9. In view of above legal position stated, the appeal is accepted and the impugned decision is set aside.

Abid Hussain
Member/Advisor (CAD)

Dated: 29-09-2026

Naweed Illahi Sheikh
Convener/DG (CAD)

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

