



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/122/2025/ *707*

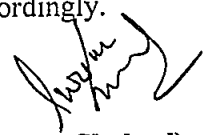
September 22, 2026

- | | |
|--|---|
| 1. Saqib Javed,
Plot No. A-050, Sector No. X,
Sub Sector No. VIII,
Gulshan-e-Maymar, Karachi | 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. Iqbal Ahmed Qureshi,
Advocate High Court,
311, 3 rd Floor, Lawyer Chambers,
Opposite Light House,
Main M. A. Jinnah Road,
Karachi
Cell No.0334-3514155 | 6. 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.122/2025 (K-Electric vs. Saqib Javed) Against the Decision Dated 30.06.2025 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 22.09.2026 (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



National Electric Power Regulatory Authority

Before Appellate Board

In the matter of

Appeal No.122/POI-2025

K-Electric Limited

.....Appellant

Versus

Saqib Javed, Plot No. A-050, Sector No. X,
Sub Sector No. VIII, Gulshan-e-Maymar, 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. Noman Abid DGM
Syed Ghazanfar Ali Rizvi DM

For the Respondent:

Mr. Iqbal A. Qureshi Advocate

DECISION

1. Through this decision, the appeal filed by K-Electric Limited (hereinafter referred to as the "Appellant") against the decision dated 30.06.2025 of the Provincial Office of Inspection, Karachi Region-II, Karachi (hereinafter referred to as the "POI") is being disposed of.
2. Brief facts of the case are that Mr. Saqib Javed (hereinafter referred to as the "Respondent") is a domestic consumer of the Appellant bearing Ref No.0400037628717, having a sanctioned load of 04 kW, and the applicable tariff category is A-1R. During checking dated 28.10.2024 of the Appellant, the Respondent was found involved in dishonest abstraction of electricity through tampering with the meter (red phase shunted) and connected load noted as 16 kW being much higher than the sanctioned load. Resultantly, the Respondent was charged a detection bill of Rs.836,255/- for 12,634 units for 06.04.2024 to 07.10.2024 (06 months) by the Appellant on the basis of connected load.





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3. Being aggrieved with the above actions of the Appellant, the Respondent filed a complaint before POI against the above detection bill. The POI vide impugned decision dated 30.06.2025 cancelled the above detection bill.
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 contended that the premises of the Respondent was inspected on 28.10.2024, the Respondent was found stealing electricity through tampering with the meter and the connected load was noticed much higher than the sanctioned load, therefore, a detection bill of Rs.836,255/- for 12,634 units for 06.04.2024 to 07.10.2024 was charged to the Respondent based on the connected load, after completing codal formalities. The Appellant further contended that the POI neglected all the record provided by the Appellant and passed the impugned decision without analyzing the facts and figures of the case. As per Appellant, the lower forum cancelled the above detection bill without consideration of written and billing statements and passed the impugned decision on hasty manner. According to the Appellant, the cancellation of the detection bill on the basis of consumption trend without any cogent reason is biasness of POI. The Appellant defended the charging of the impugned detection bill and prayed for setting aside the impugned decision.
5. Notice dated 11.09.2025 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 17.10.2025. In his reply, the Respondent denied the allegation of theft of electricity levelled by the Appellant and contended that the entire proceedings, including the unilateral checking carried out by the Appellant, are fake, bogus, and baseless, and he cannot be held responsible for payment of unjustified detection bill. The Respondent defended the impugned decision for cancellation of the detection bill and prayed for upholding the same.
6. Hearing was conducted at the NEPRA Regional Office Karachi on 17.06.2026, which was attended by both parties. The representatives for the Appellant contended that the detection bill of Rs.836,255/- for 12,634 units for 06.04.2024 to 07.10.2024, was debited on the basis of connected load, i.e., 16 kW, on account of theft of electricity through tampering with the meter as observed during inspection dated 28.10.2024. The Appellant further contended that the impugned finding of the POI for cancellation of above detection bill is not correct. As per the Appellant, actual consumption could not be charged due to theft of electricity committed by the Respondent;

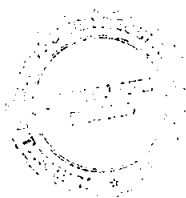




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therefore, the above detection bill was charged to the Respondent to recover the revenue loss sustained due to theft of electricity. The Appellant defended the charging of the impugned detection bill and prayed that the same be declared as justified and payable by the Respondent. On the contrary, learned counsel for the Respondent 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. Learned counsel for the Respondent averred that the impugned meter was not produced before the POI for verification of tampering, hence there is no justification for recovery of the impugned detection bill, without adhering with the procedure as laid down in Chapter 9 of the CSM-2021. Learned counsel for 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:
- 7.1 In the instant case, the Appellant claimed that M&T on 28.10.2024 detected that the impugned meter of the Respondent was intentionally tampered (shunt installed) for dishonest abstraction of electricity. The Appellant debited a detection bill of Rs.836,255/- for 12,634 units for 06.04.2024 to 07.10.2024, to the Respondent on the basis of connected load, which was challenged by the Respondent before the POI.
- 7.2 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 through tampering with the meter 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 by the Appellant in the absence of the Respondent.
- 7.3 As per the judgment of the 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 POI for verification of alleged tampering.
- 7.4 In order to further verify the contention of the Appellant regarding charging the impugned detection bill of Rs.836,255/- for 12,634 units for 06.04.2024 to 07.10.2024 on account of illegal abstraction of electricity through tampered meter, the consumption data is analyzed in the table below:





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Month	Units	Month	Units	Month	Units
Jan-23	109	Jan-24	280	Jan-25	261
Feb-23	32	Feb-24	311	Feb-25	265
Mar-23	97	Mar-24	310	Mar-25	394
Apr-23	362	Apr-24	592	Apr-25	618
May-23	616	May-24	1128	May-25	584
Jun-23	1022	Jun-24	1359	Jun-25	779
Jul-23	1132	Jul-24	594	Jul-25	478
Aug-23	891	Aug-24	380	Aug-25	700
Sep-23	576	Sep-24	378	Sep-25	520
Oct-23	718	Oct-24	661	Oct-25	514
Nov-23	727	Nov-24	460	Nov-25	611
Dec-23	342	Dec-24	396	Dec-25	300
Average	552	Average	571	Average	502

The above table shows that the normal average consumption charged during the disputed year is higher than the normal average consumption charged during the undisputed years 2023 and 2025. It is further observed that consumption charged till June 2024 is much higher than the consumption of corresponding month of preceding and succeeding years. Thereafter, the consumption of the Respondent significantly declined from July 2024 to October 2024. Even otherwise, the Appellant debited the detection bill for six months to the Respondent being general supply consumer, which is contrary to the Clause 9.2.3 of the CSM-2021. As per said clause of the CSM-2021, the Respondent may be charged the detection bill maximum for three months on account of theft of electricity through tampering with the meter in the absence of approval of CEO. The Appellant even failed to provide substantiate document with regard to approval from the CEO being competent authority for charging the detection bill beyond three billing cycles to the Respondent.

- 7.5 In view of the foregoing discussion, we are of the considered view that the detection bill of Rs.836,255/- for 12,634 units for 06.04.2024 to 07.10.2024, charged by the Appellant to the Respondent, is unjustified and the same is cancelled as already determined by the POI.
- 7.6 It is an admitted fact that actual consumption could not be recorded by the impugned meter; therefore, it would be fair and appropriate to debit the revised detection bill @ 1,132 units/month for three months i.e. from August 2024 to October 2024 as per the healthy consumption recorded in





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July 2023 being highest, pursuant to Clause 9.2.3b (i) of the CSM-2021. The impugned decision is liable to be modified to this extent.

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

8.1 The detection bill of Rs.836,255/- for 12,634 units for 06.04.2024 to 07.10.2024, is unjustified and the same is cancelled.

8.2 The Appellant may charge the revised detection bill @ 1,132 units/month for three months i.e. from August 2024 to October 2024 as recorded in July 2023, as per the order of priority, pursuant to Clause 9.2.3b(i) of the CSM-2021.

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

9. 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: 22-09-2026

