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

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No. NEPRA/Appeal/011/2025/ 913 October 15, 2025

1. Hanzala Junaid,
S/o. Muhammad Junaid,
R/o. House No. 48, Street No. 48,
Mehboob Park, Chah Miran,
Lahore
Cell No. 0328-1722802

2. Chief Executive Officer,
LESCO Ltd,
22-A, Queens Road,
Lahore

3. Ch. Aamir Shahzad,
Advocate High Court,
Saleh Building, Behind Punjab Bar Council,
9-Fane Road, Lahore
Cell No. 0300-4466457

4. Muhammad Wajid Ashraf,
Advocate High Court,
Sabri Law Associates,
Near Prosecution Office,
Session Courts, Lahore
Cell No. 0321-4694645

5. Assistant Manager (Operation),
LESCO Ltd,
Sultan Pura Sub Division,
Lahore

6. POI/Electric Inspector
Lahore Region-I, Energy Department,
Govt. of Punjab, Block No. 1,
Irrigation Complex, Canal Bank,
Dharampura, Lahore

Subject: **Appeal No.011/2025 (LESCO vs. Hanzala Junaid) Against the Decision Dated 17.12.2024 of the Provincial Office of Inspection to Government of the Punjab Lahore Region-I, Lahore**

Please find enclosed herewith the decision of the Appellate Board dated 15.10.2025 (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.011/POI-2025

Lahore Electric Supply Company Limited .....Appellant

Versus

Hanzala Junaid, S/o. Muhammad Junaid, R/o. House No. 48, Street No. 48, Mehboob Park, Chah Miran, Lahore .....Respondent

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

For the Appellant:	For the Respondent:
Ch. Aamir Shahzad Advocate	Mr. Muhammad Wajid Ashraf Advocate

DECISION

1. Through this decision, the appeal filed by Lahore Electric Supply Company Limited (hereinafter referred to as the "Appellant") against the decision dated 17.12.2024 of the Provincial Office of Inspection, Lahore Region-I, Lahore (hereinafter referred to as the "POI") is being disposed of.
2. Brief facts of the case are that Hanzala Junaid (hereinafter referred to as the "Respondent") is a domestic consumer of the Appellant bearing Ref No.05-11155-0377600-U with a sanctioned load of 04 kW and the applicable Tariff category is A-1(a). The premises of the Respondent was checked by the M&T team of the Appellant on 21.09.2023 and allegedly, the Respondent was found stealing electricity through tampering with the meter. Therefore, a detection bill of Rs.243,679/- for 3,537 units from July 2023 to September 2023 (3 months) was charged to the Respondent in October 2023.
3. Being aggrieved, the Respondent filed a complaint before POI and challenged the above detection bill. The complaint of the Respondent was disposed of by POI on 17.12.2024, wherein the detection bill of Rs.243,679/- for 3,537 units was cancelled. The Appellant was allowed to charge revised bills from July 2023 and onwards till the replacement of the impugned meter on DEF-EST code.

4. The Appellant filed instant appeal before the NEPRA against the afore-referred decision of the POI, which was registered as Appeal No. 011/PO1-2025. In its appeal, the Appellant opposed the impugned decision *inter alia,* on the main grounds that the billing meter of the Respondent was found tampered (body repasted) during the M&T team checking dated 21.09.2023 for the dishonest abstraction of electricity; therefore, FIR No.2658/23 was registered against the Respondent and a detection bill of Rs.243,679/- for 3,537 units from July 2023 to September 2023 was charged to the Respondent; that the POI did not apply independent and judicious mind while passing the impugned decision; that the Appellants have no personal grudge or grouse against the Respondent to issue any excessive bill; that the impugned decision is against the principle of natural justice; and that the impugned decision is liable to be set aside.
5. Upon the filing of the instant appeal, a notice dated 05.06.2025 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 05.06.2025. In the reply, the Respondent denied the allegation of theft of electricity levelled by the Appellant and submitted that the Appellant, with malafide intention, removed the impugned meter and lodged an FIR against him. The Respondent further submitted that he was acquitted by the honorable court vide order dated 11.11.2024. As per the Respondent, the Appellant neither followed the procedure as laid down in Clause 9.2.2 of the CSM-2021 nor could prove theft of electricity. As per the Respondent, the POI, after correct perusal of the record, decided the matter as the Appellant failed to bring material evidence before the said forum. He finally prayed for dismissal of the appeal.
6. Hearing was scheduled for 15.08.2025 at the NEPRA Regional Office Lahore, wherein learned counsels appeared on behalf of the Appellant and the Respondent. During the hearing, learned counsel for the Appellant reiterated the same version as in the memo of appeal and argued that the Respondent's billing meter was checked by the M&T team on 21.09.2023, during which it was declared tampered (body repasted), therefore, a detection bill of Rs.243,679/- for 3,537 units from July 2023 to September 2023 was charged to the Respondent. According to the Appellant's counsel, the POI, through the impugned decision, canceled the above detection bill and authorized the Appellant to issue revised bills under the DEF-EST code. The counsel for the Appellant maintained the validity of the detection bill and requested that it be declared justified and payable by the Respondent. Conversely, the Respondent's counsel denied the allegation of electricity theft made by the Appellant

and argued that the Appellant failed to identify any discrepancy during monthly meter readings, nor could it establish theft during criminal proceedings. He further stated that the Appellant did not produce the impugned meter before the POI, the appropriate forum for verifying alleged tampering. The counsel defended the impugned decision and requested the dismissal of the appeal.

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

7.1 **Detection bill of Rs.243,679/- for 3,537 units from July 2023 to September 2023**: In the instant case, the Appellant claimed that M&T on 21.09.2023 detected that the impugned meter of the Respondent was intentionally tampered for dishonest abstraction of electricity. The Appellant debited a detection bill of Rs.243,679/- for 3,537 units from July 2023 to September 2023 to the Respondent, which is under dispute.

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 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.

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 the POI for verification of the allegation regarding tampering. The Appellant could not substantiate their stance for theft of electricity during the criminal proceedings, and the honorable court vide order dated 11.11.2024 acquitted the Respondent.

7.4 To further check the contention of the Appellant regarding charging the impugned detection bill, the consumption data is analyzed in the table below:

Month	Units	Month	Units	Month	Units
Jan-22	138	Jan-23	163	Jan-24	160
Feb-22	875	Feb-23	145	Feb-24	143
Mar-22	0	Mar-23	184	Mar-24	160
Apr-22	33	Apr-23	179	Apr-24	209
May-22	357	May-23	269	May-24	262
Jun-22	419	Jun-23	234	Jun-24	286

Jul-22	552	Jul-23	320	Jul-24	264
Aug-22	724	Aug-23	308	Aug-24	320
Sep-22	669	Sep-23	404	Sep-24	262
Oct-22	296	Oct-23	292	Oct-24	352
Nov-22	206	Nov-23	420	Nov-24	267
Dec-22	143	Dec-23	157	Dec-24	138

The above table shows that the normal consumption charged during the disputed period is less than the normal consumption charged during the corresponding months of the year 2022. This indicates that the impugned meter could not record actual consumption during the disputed period; however, this does not entitle the Appellant to recover the detection bill without adhering to the procedure to establish theft of electricity as laid down in Clause 9.2.3c(ii) of the CSM-2021.

7.5 In view of the foregoing discussion, we are of the considered view that the detection bill of Rs.243,679/- for 3,537 units from July 2023 to September 2023 charged by the Appellant to the Respondent is unjustified and the same is liable to be cancelled as already determined by the POI.

7.6 Similarly, the determination of POI for revision of the bills w.e.f July 2023 and onwards till the replacement of the impugned meter on DEF-EST code is correct, being in line with Clause 4.3.2(b) of the CSM-2021 and the same is maintained to this extent.

8. In view of what has been stated above, it is concluded that the impugned decision for cancellation of the detection bill of Rs.243,679/- for 3,537 units from July 2023 to September 2023 and revision of the bills w.e.f July 2023 and onwards till the replacement of the impugned meter on DEF-EST code is correct and upheld.

9. Forgoing in view, the appeal is dismissed.

Abid Hussain
Member/Advisor (CAD)

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

Naweed Illahi Sheikh
Convener/DG (CAD)

Dated: 15-10-2025