



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/035/2025/878

September 24, 2025

- | | |
|--|--|
| 1. Irfan Ali,
S/o. Muhammad Hussain,
R/o. House No. C-656,
Kucha Saitha, Syaad Metha Bazar,
Inside Lohari Gate, Lahore | 2. Chief Executive Officer,
LESCO Ltd,
22-A, Queens Road,
Lahore |
| 3. Syed Ghazanfar Hussain Kamran,
Advocate High Court,
Office No. 06, Afrab Tower,
16-Syed Moj Darya Road,
Lahore
Cell No. 0300-6571505 | 4. Assistant Manager (Operation),
LESCO Ltd,
Sheranwala Gate Sub Division,
Lahore |
| 5. POI/Electric Inspector
Lahore Region-I, Energy Department,
Govt. of Punjab, Block No. 1,
Irrigation Complex, Canal Bank,
Dharampura, Lahore | |

Subject: **Appeal No.035/2025 (LESCO vs. Irfan Ali) 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 24.09.2025 (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.035/POI-2025

Lahore Electric Supply Company Limited

.....Appellant

Versus

Irfan Ali, S/o. Muhammad Hussain, R/o. House No. C-656,
Kucha Saitha, Syaad Metha Bazar, Inside Lohari Gate, Lahore

.....Respondent

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

For the Appellant:

Mr. Ghazanfar Hussain Kamran Advocate

For the Respondent:

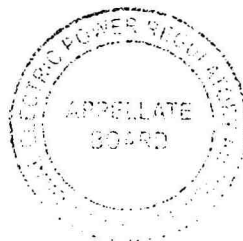
Nemo

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 Irfan Ali (hereinafter referred to as the "Respondent") is a domestic consumer of the Appellant bearing Ref No.06-11143-0631302-U with a sanctioned load of 1 kW and the applicable Tariff category is A-1(a). The meter of the Respondent was checked by Metering & Testing (M&T) on 11.07.2019, and allegedly, it was found tampered (body re-pasted) for dishonest abstraction of electricity. Therefore, FIR No.377/2019 dated 22.07.2019 was registered against the Respondent by the Appellant, and a detection bill of 3,928 units for six months for the period from February 2019 to July 2019 was charged to the Respondent on account of theft of electricity. Subsequently, Additional & Sessions Judge, Lahore vide order dated 22.11.2022 acquitted the Respondent from the alleged charges of theft of electricity. The Civil Court vide order dated 12.06.2024 referred the matter to POI for adjudication.
3. Accordingly, the Respondent filed a complaint before POI on 19.08.2024 and assailed the

Appeal No.035/POI-2025

Page 1 of 4



Handwritten signature/initials.



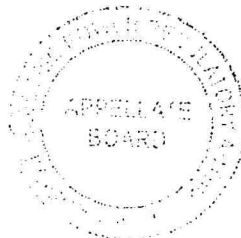
National Electric Power Regulatory Authority

above detection bill. The complaint of the Respondent was disposed of by POI vide the decision dated 17.12.2024, wherein the detection bill of 3,928 units for the period from February 2019 to July 2019 was cancelled and the Appellant was directed to charge the revised bills for the period from May 2019 to July 2019 based on consumption of May 2018 to July 2018.

4. Subject appeal has been filed by the Appellant before the NEPRA against the afore-referred decision of the POI (the "impugned decision"), which was registered as Appeal No. 035/POI-2025. In its appeal, the Appellant opposed the impugned decision *inert alia*, on the main grounds that the impugned decision is against the law and facts of the case, which is not sustainable in the eyes of law that Clause 9.23c of the CSM-2021 empowers the Appellant to debit the detection bill maximum for six months, whereas the POI cancelled the detection bill and directed to revise the bill for three months, which violation of *ibid* clause of CSM-2021; that the impugned decision has been passed without applying judicial mind and based upon the misreading of the record and evidence; that the POI erroneously declared the impugned meter running correctly; that the POI neither recorded the evidence nor perused the relevant record/consumption data in true perspective; and that in case the impugned decision is not set aside it would cause an irritable loss to the public exchequer.
5. Notice dated 07.03.2025 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were not filed.
6. Hearing was fixed for 12.06.2025 at the NEPRA Regional Office Lahore, wherein learned counsel appeared for the Appellant, and no one entered an appearance for the Respondent. During the hearing, learned counsel for the Appellant reiterated the same version as contained in memo of the appeal and contended that the billing meter of the Respondent was checked by the M&T team on 11.07.2019, wherein it was declared tampered, therefore, a detection bill of 3,928 units for the period from February 2019 to July 2019 was debited to the Respondent. As per learned counsel for the Appellant, the POI neither checked the disputed meter nor perused the consumption data and cancelled the above detection bill. Learned counsel for the Appellant defended the charging of the impugned detection bill and prayed that the same be declared as justified and payable by the Respondent.

Appeal No.035/POI-2025

Page 2 of 4



M. Q.



National Electric Power Regulatory Authority

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

7.1 Detection bill of 3,928 units for the period from February 2019 to July 2019:

In the instant case, the Appellant claimed that M&T on 11.07.2019 detected that the impugned meter of the Respondent was intentionally tampered for dishonest abstraction of electricity. The Appellant debited a detection bill of 3,928 units for the period from February 2019 to July 2019 to the Respondent, which was challenged by the Respondent before the POI.

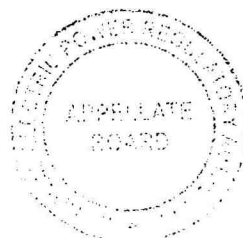
7.2 Having found the above discrepancies, the Appellant was required to follow the procedure stipulated in Clause 9.1(c) of the CSM-2010 to confirm the illegal abstraction of electricity by the Respondent and thereafter charge the Respondent accordingly. However, in the instant case, the Appellant has not followed the procedure as stipulated under the ibid clause of the CSM-2010. 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.

7.4 It is further observed that the Appellant debited the detection bill for six months to the Respondent, which violates Clause 9.1c(3) of CSM-2010. The said clause of CSM-2010 restricts the Appellant to debit the detection bill maximum for three months to the Respondent, being a general supply consumer in the absence of approval of the CEO.

7.5 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
Jan-18	81	Jan-19	64
Feb-18	73	Feb-19	67
Mar-18	74	Mar-19	71
Apr-18	101	Apr-19	102
May-18	141	May-19	143
Jun-18	262	Jun-19	232
Jul-18	195	Jul-19	52
Aug-18	219		





National Electric Power Regulatory Authority

Sep-18	260		
Oct-18	125		
Nov-18	88		
Dec-18	79		
Detection bill @ 766 units/month			

The above table shows that the normal average consumption charged during the disputed period is compatible with the normal average consumption charged during the period before the dispute. It is noticed that the detection bill was charged @ 766 units/month for the disputed period, which has never been recorded in the billing history of the Respondent. The Appellant did not even prove theft of electricity against the Respondent before the Civil Court, which vide order dated 22.11.2022 acquitted the Respondent of charges of theft of electricity.

- 7.6 In view of the foregoing discussion, we are of the considered view that the detection bill of 3,928 units for the period from February 2019 to July 2019 charged by the Appellant to the Respondent is unjustified and the same is cancelled as already determined by the POI.
- 7.7 The discrepancy in the impugned meter of the Respondent was observed by the Appellant on 11.07.2019, therefore, the Respondent is liable to be charged the detection bill for two months retrospectively before the checking dated 11.07.2019 as per Clause 4.4(e) of CSM-2010. 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 3,928 units for the period from February 2019 to July 2019 is unjustified and the same is cancelled.
- 8.2 The Appellant may charge the revised bill for two billing cycles before the checking dated 11.07.2029 as per Clause 4.4(e) of CSM-2010.
- 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: 24-09-2025

Appeal No.035/POI-2025

