



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

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No. NEPRA/Appeal/126/2024/ *JPS*

September 26, 2025

- | | |
|--|---|
| 1. Haider Ahtesham,
S/o. Ahtesham Dost,
R/o. Shamki Bhattian,
Near Attock Petroleum,
Opposite UBL, Multan Road,
Lahore
Cell No. 0300-5456267 | 2. Chief Executive Officer,
LESCO Ltd,
22-A, Queens Road,
Lahore |
| 3. Saeed Ahmed Bhatti,
Advocate High Court,
66-Khyber Block, Allama Iqbal Town,
Lahore
Cell No. 0300-4350899
0333-4350899 | 4. Assistant Director (Operation),
LESCO Ltd,
Manga Mandi Sub Division,
Lahore |
| 5. POI/Electric Inspector,
Lahore Region-II,
Energy Department, Govt. of Punjab,
342-B, Near Allah Hoo Chowk,
Johar Town, Lahore
Phone No. 042-99333968 | |

Subject: **Appeal No.126/2024 (LESCO vs. Haider Ahtesham) Against the Decision Dated 27.08.2024 of the Provincial Office of Inspection to Government of the Punjab Lahore Region-II, Lahore**

Please find enclosed herewith the decision of the Appellate Board dated 26.09.2025 (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.126/POI-2024

Lahore Electric Supply Company Limited

.....Appellant

Versus

Haider Ahtesham, S/o. Ahtesham Dost,
R/o. Shamki Bhattian, Near Attock Petroleum,
Opposite UBL, Multan Road, Lahore

.....Respondent

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

For the Appellant:

Mr. Saeed Ahmed Bhatti 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 27.08.2024 of the Provincial Office of Inspection, Lahore Region-II, Lahore (hereinafter referred to as the "POI") is being disposed of.
2. Brief facts of the case are that Mr. Haider Ahtesham (hereinafter referred to as the "Respondent") is an industrial consumer of the Appellant bearing Ref No.46-11225-2738307-U with a sanctioned load of 17 kW and the applicable Tariff category is B-1b. During checking dated 20.03.2023 of the Appellant, the impugned billing meter of the Respondent was found 33% slow due to the red phase being dead, therefore, MF of the Respondent was raised from 1 to 1.5 w.e.f March 2023 and onwards. Thereafter, a detection bill (the "first detection bill") of Rs.366,530/- against 9,548 units for three months, i.e., December 2022 to February 2023, was charged to the Respondent @ 33% slowness of the meter and added to the bill for April 2023. During another checking dated 29.08.2023 of the



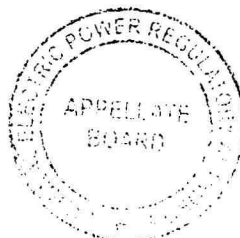
Mr. A



National Electric Power Regulatory Authority

Appellant, the impugned billing meter of the Respondent was found 66% slow due to two phases being dead, therefore, another detection bill (the “second detection bill”) of Rs.911,638/- against 20,012 units for five months i.e. March 2023 to July 2023 was charged to the Respondent @ 33% slowness of the meter and added to the bill for August 2023. Subsequently, the Appellant replaced the impugned meter of the Respondent with a new meter in February 2024 and debited the third detection bill of Rs.808,744/- for 13,588 units to the Respondent in the same month.

3. Being aggrieved with the above actions of the Appellant, the Respondent filed a complaint before the POI and challenged the above detection bills. The complaint of the Respondent was disposed of by the POI vide the decision dated 27.08.2024, wherein the first detection bill of Rs.366,530/-, second detection bill of Rs.911,638/- and third detection bill of Rs.808,744/- charged in April 2023, August 2023 and February 2024, respectively, were cancelled. The Appellant was directed to charge revised M.F from 1 to 1.5 for January 2023 to February 2023 and revised M.F from 1.5 to 3 for two months only, i.e., July 2023 and August 2023.
4. The Appellant filed instant appeal before the NEPRA against the afore-referred decision of the POI (the “impugned decision”), which was registered as Appeal No. 126/POI-2024. In its appeal, the Appellant opposed the maintainability of the impugned decision, *inter-alia*, on the following grounds that the impugned decision is against the law and facts of the case; that the POI misconceived and misconstrued the real facts of the case and erred in declaring the first detection bill of Rs.366,530/-, second detection bill of Rs.911,638/- and third detection bill of Rs.808,744/- charged in April 2023, August 2023 and February 2024 respectively were cancelled and the revision of the bills with enhanced M.F=1.5 for January 2023 to February 2023 and the bills with enhanced M.F=3 for to two months i.e. July 2023 and August 2023; that Clause 4.3.3c(ii) of the CSM-2021 cannot be made applicable in the instant case; that the POI miserably failed to analyze the consumption data and other authentic documents in true perspective; that the impugned decision is result of misreading and non-reading of the documents placed on record; that the impugned decision is illegal, unlawful, arbitrary, vague, with jurisdiction and that the same is liable to be set aside.
5. Notice dated 10.12.2024 of the appeal was issued to the Respondent for filing reply/para-wise comment, which however, were not filed.



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6. Hearing of the appeal was conducted at NEPRA Regional Office Lahore on 12.06.2025, wherein learned counsel appeared for the Appellant and none represented the Respondent. Learned counsel for the Appellant contended that one phase of the billing meter of the Respondent was found defective on 20.03.2023, therefore MF was raised w.e.f March 2023 and onwards, and first detection bill of the first detection bill of Rs.366,530/- for three months was charged to the Respondent. He further contended that during another checking dated 29.08.2023, the impugned billing meter was found 66% slow; therefore, the second detection bill of Rs.911,638/- for five months was debited to the Respondent to recover the revenue loss sustained by the Appellant. As per learned counsel for the Appellant, actual consumption could not be charged during the period from August 2023 to January 2024; therefore, the third detection bill of Rs.808,744/- was charged to the Respondent in February 2024. Learned counsel for the Appellant argued that the POI did not consider the real aspects of the case and erroneously declared the above detection bills as null and void and revised the bills with MF=1.5 for January 2023 and February 2023, and the bills with MF=3 for July 2023 and August 2023. Learned counsel for the Appellant prayed that the impugned decision is unjustified and liable to be struck down.
7. Having heard the arguments and the record perused. Following are our observations:
- The Respondent approached the POI vide various complaints and assailed the first detection bill of Rs.366,530/-, second detection bill of Rs.911,638/- and third detection bill of Rs.808,744/- charged by the Appellant in April 2023, August 2023 and February 2024 respectively, which were cancelled by the lower forum and the Appellant was directed to charge revised M.F=1.5 for January 2023 to February 2023 and revised M.F=3 for two months i.e. July 2023 and August 2023.
 - It is observed that the Appellant debited the first detection bill of Rs.366,530/- for 9,548 units for three months, i.e., December 2022 to February 2023, on account of 33% slowness of the meter, which violates Clause 4.3.3c(ii) of the CSM-2021. Hence, the first detection bill of Rs.366,530/- charged in April 2023 is unjustified and the same is liable to be cancelled.
 - Since the impugned meter was found 33% slow on 20.03.2023, therefore, the Appellant may charge the detection bill for two billing cycles retrospectively before the checking dated 20.03.2023, and the bills with enhanced MF w.e.f the checking dated 20.03.2023 and onwards. The impugned decision is liable to be modified to this extent.
 - Similarly, the second detection bill of Rs.911,638/- charged against 20,012 units for five



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months, i.e., March 2023 to July 2023, is inconsistent with the foregoing clause of the CSM-2021 and the same is liable to be cancelled.

- v. The Respondent is liable to be charged the revised detection bill for two billing cycles before the second checking dated 29.08.2023 and the bills with enhanced MF=3 due to 66% slowness of the meter w.e.f the second checking dated 29.08.2023 and onwards till the replacement of the impugned meter. The impugned decision is liable to be modified to this extent.
- vi. As regards the third detection bill of Rs.808,744/- charged against 13588 units in February 2024, the consumption data of the Respondent is placed below:

Month	Units	Month	Units	Month	Units	
Jan-22	1532	Jan-23	5148	Jan-24	0	
Feb-22	2362	Feb-23	9703	Feb-24	13588	MCO
Mar-22	6091	Mar-23	7413	Mar-24	0	
Apr-22	2799	Apr-23	7584	Apr-24	0	
May-22	11051	May-23	8826	May-24	0	
Jun-22	8499	Jun-23	11964	Jun-24	0	
Jul-22	7939	Jul-23	7265	Jul-24	0	
Aug-22	7901	Aug-23	4448	Aug-24	0	
Sep-22	8416	Sep-23	0	Sep-24	0	
Oct-22	6616	Oct-23	0	Oct-24	0	
Nov-22	6501	Nov-23	13493	Nov-24	0	
Dec-22	4534	Dec-23	150	Dec-24	0	

It is observed that the Appellant fed MCO in February 2024 and charged 13,588 units in the said month. How is it possible that such huge consumption was recorded in one month, which has never been recorded in the last three years? To further verify the said bill, the previous bill of January 2024 was also perused, wherein the reading of the impugned meter advanced up to 101985 index, whereas the snapshot of the new meter shows the reading of 12814 in the said bill. This indicates that the impugned meter was replaced before February 2024, and the Appellant debited the bills for the period from August 2023 to February 2024 with fictitious readings. During the period from August 2023 to January 2024, total 18,091 units were charged to the Respondent; in addition to this, further detection bill of 13,588 units was



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charged in February 2024. Therefore, we are inclined to agree with the determination of POI for cancellation of the third detection bill of Rs.808,744/- against 13,588 units charged in February 2024.

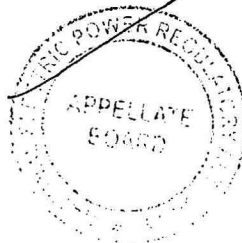
8. In view of what has been stated above, it is concluded that:

- i. The first detection bill of Rs.366,530/-, the second detection bill of Rs.911,638/-, and the third detection bill of Rs.808,744/- charged by the Appellant in April 2023, August 2023, and February 2024, respectively, are unjustified and the same are cancelled.
 - ii. The Respondent may be charged the following revised bills pursuant to Clause 4.3.3 of the CSM-2021.
 - The first detection bill for two billing cycles retrospectively before the checking dated 20.03.2023 and the bills with enhanced MF w.e.f the checking dated 20.03.2023 and onwards due to 33% slowness of the meter.
 - The second detection bill for two billing cycles before the second checking dated 29.08.2023 and the bills with enhanced MF=3 due to 66% slowness of the meter w.e.f second checking dated 29.08.2023 and onwards till the replacement of the impugned meter.
 - iii. The billing account of the Respondent be overhauled accordingly.
9. The impugned decision is modified in the above terms.

Abid Hussain
Member/Advisor (CAD)

Dated: 26-09-2025

Naweed Hahi Sheikh
Convener/DG (CAD)



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