



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

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No. NEPRA/Appeal/011/2026/737

October 06, 2026

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| 1. Muhammad Ghufuran,
S/o. Abdul Sattar,
R/o. Street No. 6, Ghulam Bhatti Colony,
Chandroy Road, Lahore | 2. Chief Executive Officer,
LESCO Ltd,
22-A, Queens Road,
Lahore |
| 3. Mian Khurram Jabbar,
Advocate High Court,
House No. 5, Street No. 57,
Jinnah Road, Islampura,
Lahore
Cell No. 0335-4557872 | 4. Assistant Manager (Operation),
LESCO Ltd,
Hamza Town 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.011/2026 (LESCO vs. Muhammad Ghufuran) Against the Decision Dated 14.11.2025 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 06.10.2026 (03 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 the Appellate Board

In the matter of

Appeal No.011/POI-2026

Lahore Electric Supply Company Limited

.....Appellant

Versus

Muhammad Ghufraan S/o. Abdul Sattar,
R/o. Street No.06, Ghulam Bhatti Colony, Chandroy Road, Lahore

.....Respondent

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

For the Appellant:

Mian Khurram Jabbar 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 14.11.2025 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 Muhammad Ghufraan (hereinafter referred to as the "Respondent") is a domestic consumer of the Appellant bearing RefNo.01-11531-0041708-U, having a sanctioned load of 2 kW, and the applicable tariff category is A-1 (a). The billing meter of the Respondent was checked by the M&T team of the Appellant on 17.06.2025, and it was allegedly found tampered for theft of electricity. Therefore, a detection bill of Rs.266,633/- for 3,613 units for six months, i.e., January 2025 to June 2025, was charged to the Respondent and added to the bill for July 2025.
3. Subsequently, the Respondent filed a complaint before the POI and challenged the above detection bill. The POI, vide decision dated 14.11.2025, cancelled the above detection bill, and the Appellant was directed to charge the revised bills w.e.f April 2025 and onwards till replacement of the impugned meter on DEF-EST code.
4. Being dissatisfied with the impugned decision of POI, the Appellant filed the 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 impugned decision is against the law and facts of the case; that the POI did not apply his independent and judicious mind while passing the impugned



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decision; that the Appellants have no personal grudge or grouse against the Respondent to issue any excessive bill; that the impugned decision is not sustainable in the eyes of law and that the same is liable to be set aside.

5. Notice dated 17.02.2026 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which, however, were not filed.
6. Hearing was fixed for 07.05.2026 at the NEPRA Regional Office Lahore, wherein learned counsel appeared for the Appellant, and no one entered appearance for the Respondent. During the hearing, learned counsel for the Appellant reiterated the same version as contained in the memo of the appeal and contended that the billing meter of the Respondent was checked by the M&T team on 17.06.2025, wherein it was declared tampered, therefore, the detection bill of Rs.266,633/- for 3,613 units for six months, i.e., January 2025 to June 2025, was debited to the Respondent. As per learned counsel for the Appellant, the POI vide impugned decision cancelled the above detection bill, which is contrary to the provisions of the CSM-2021. 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. In order to further probe the justification of impugned detection bill, another opportunity of hearing was provided to the Appellant on 20.08.2026. On the given date of hearing, learned counsel tendered appearance for the Appellant and submitted documents i.e. M&T checking report dated 17.06.2025, detection proforma and consumption data of the Respondent in support of his contention with regard to charging the impugned detection bill.
7. Arguments were heard, and the record was perused. Following are our observations:
 - 7.1 **Detection bill of Rs.266,633/- for 3,613 units for six months, i.e., January 2025 to June 2025:**
In the instant case, the Appellant claimed that M&T on 17.06.2025 detected that the impugned meter of the Respondent had been tampered for dishonest abstraction of electricity. The Appellant disconnected electricity of the premises and registered an FIR against the Respondent. Thereafter, a detection bill of Rs.266,633/- for 3,613 units for six months, i.e., January 2025 to June 2025, was debited to the Respondent in July 2025.
 - 7.2 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. In this regard, joint checking was carried out by the POI on 30.10.2025, wherein the impugned meter was found tampered (body repasted).
 - 7.3 Under these circumstances, the Respondent is liable to be charged the detection bill maximum for three months being a general supply consumer, pursuant to Clause 9.2.3c of the CSM-2021, however

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the Appellant debited the detection bill for six months, which is contrary to the foregoing clause of the CSM-2021.

7.4 In view of the foregoing discussion, we are of the considered view that the detection bill of Rs.266,633/- for 3,613 units for six months, i.e., January 2025 to June 2025, charged by the Appellant to the Respondent, is unjustified and the same is cancelled as already determined by the POI.

7.5 It is an established fact that actual consumption could not be recorded due to tampering with the impugned meter; therefore, it would be fair and appropriate to debit the revised detection bill for 1806 units for three months i.e., from April 2025 to June 2025 as per below calculation:

Total detection units to be charged= $\frac{\text{Total detection units} \times \text{No. of months allowed}}{\text{Total months}}$
$= \frac{3,613 \times 03}{06} = 1,806 \text{ units}$

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

8.1 The detection bill of Rs.266,633/- for 3,613 units for six months, i.e., January 2025 to June 2025, is unjustified being contrary to Clause 9.2.3(c)(i) of the CSM-2021 and the same is cancelled.

8.2 The Appellant may charge the revised detection bill for 1,806 units for three months i.e., from April 2025 to June 2025, pursuant to Clause 9.2.3(c) (i) of the CSM-2021.

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: 06-10-2026