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

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No. NEPRA/Appeal/028/2026/ 700

September 11, 2026

1. Mian Muhammad Suleman,
S/o. Muhammad Ali,
R/o. Ward No. 6, Ellah Abad,
Tehsil Chunian, District Kasur

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

3. Kashif Ikram Sh.
Advocate High Court,
5-GF, Al-Majeed Centre,
Link Farid Kot Road, Lahore

4. Ch. Abdul Ghafoor Tahir,
Advocate High Court,
Office No. 166, New Judicial Complex,
Chunian
Cell No. 0345-4380063

5. Assistant Manager (Operation),
LESCO Ltd,
Ellah Abad Sub Division,
District Kasur

6. 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.028/2026 (LESCO vs. Mian Muhammad Suleman) Against the Decision Dated 10.11.2025 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 18.09.2026 (04 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

Before the Appellate Board

In the matter of

Appeal No.028/POI-2026

Lahore Electric Supply Company Limited ....Appellant

Versus

Mian Muhammad Suleman S/o. Muhammad Ali,
R/o. Ward No.6, Elahi Abad, Tehsil Chunian District Kasur ....Respondent

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

For the Appellant:	For the Respondent:
Mr. Kashif Ikram Advocate	Ch. Abdul Ghafoor Tahir 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 10.11.2025 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 Mian Muhammad Suleman S/o. Muhammad Ali (hereinafter referred to as the "Respondent") is a domestic consumer of the Appellant bearing Ref No.16-11734-0369801-R with a sanctioned load of 5.08 kW, and the applicable Tariff category is A-1(b). The billing meter of the Respondent became defective with opened error status in November 2023, hence it was replaced with a new meter in 04.12.2023 and sent to the M&T lab for data retrieval. As per the data retrieval report dated 26.08.2024 of M&T, 10,885 units were found uncharged due to the difference between the units already charged and the final reading retrieved from the impugned meter. Resultantly, a detection bill of Rs.602,799/- for 10,885 units was charged to the Respondent on account of pending units and added to the bill for October 2024.
3. Being aggrieved with the above actions of the Appellant, the Respondent filed a complaint before POI and assailed the above detection bill. The complaint of the Respondent was disposed of by POI vide the decision dated 10.11.2025, wherein the detection bill of Rs.602,799/- for 10,885 units was cancelled.
4. The Appellant filed instant appeal before the NEPRA against the afore-referred decision of the POI, which was registered as Appeal No. 028/POI-2026. In its appeal, the Appellant objected to the maintainability of the impugned decision, *inter alia*, on the main grounds that the impugned

decision is against the facts and law of the case; that on surprising inspection, the Respondent was found involved in theft of electricity through tampering with the meter, hence it was replaced with a new meter in 04.12.2023 and a detection bill of Rs.602,799/- for 10,885 units was charged to the Respondent in October 2024 in order to recover revenue loss sustained by the Appellant, which was challenged before the POI; that the said forum neither considered the data retrieval report nor perused the consumption data in true perspective; that Clause 4.3.2(d) of the CSM-2021 cannot be made applicable in the instant case; that the Respondent being involved in undesirable manipulation with the electric meter; that the impugned decision is result of misreading and nonreading of the relevant facts and no application of the judicial mind; and that the impugned decision be set aside.

5. Notice dated 19.02.2026 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 06.03.2026. In the reply, the Respondent rebutted the version of the Appellant regarding charging the impugned detection bill of 10,885 units *inter alia on the main grounds* that entire proceedings including the data retrieval report dated 26.08.2024 of M&T are false, fabricated, and unilateral as the impugned meter remained in custody of Appellant from December 2023 to October 2024; that the Appellant failed to download the data within three months from the data of replacement as required in the CSM-2021; that the POI has rightly cancelled the impugned detection bill after correct analysis of consumption data and checking report; and that the appeal be dismissed.

6. Hearing was conducted at the NEPRA Regional Office Lahore on 07.05.2026, which was attended by both parties. Learned counsel for the Appellant contended that the display of the impugned billing meter of the Respondent was found defective; therefore, it was replaced with a new meter in 04.12.2023 and sent for data retrieval. Learned counsel for the Appellant further contended that M&T vide data retrieval report dated 26.08.2024 found 10,885 pending units; therefore, a detection bill amounting to Rs.602,799/- for 10,885 units was debited to the Respondent to recover the revenue loss sustained by the Appellant. As per learned counsel for the Appellant, the above detection bill was cancelled by the POI without perusing the documentary evidence. Learned counsel for the Appellant finally prayed that the impugned decision is liable to be set aside. On the contrary, the Respondent repudiated the version of the Appellant and averred that the impugned meter was replaced in 04.12.2023 and remained in custody of the Appellant for more than eight months. The representative for the Respondent contended that the Appellant subsequently debited the aforesaid detection bill in October 2024 on the basis of a false and fabricated data retrieval report, which was disputed before the POI. As per the Respondent, the consumer's account shall

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not be liable to any adjustment if the data is not retrieved within three months as per Clause 4.3.2(d) of the CSM-2021. The Respondent finally supported the impugned decision for cancellation of the impugned detection bill and prayed for dismissal of the appeal. In order to reach just conclusion, another opportunity was provided to both parties with the direction to the Appellant to submit copy of detection proforma, MCO and PITC data for the period from the year 2022 to 2026. On the given date of hearing i.e. 20.08.2026, no one represented the Appellant, whereas a counsel appeared for the Respondent. This indicates lack of interest on the part of the Appellant to defend their case. On the other hand, learned counsel for the Respondent supported the impugned decision for cancellation of the above detection bill and prayed for dismissal of the appeal being devoid of merits.

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

7.1 In the instant case, the Appellant claimed that the display of the impugned meter became defective in November2023 and it was replaced with a new meter by the Appellant in 04.12.2023. As per the data retrieval report dated 26.08.2024 of M&T, 10,885 units were found uncharged against the impugned removed meter. Therefore, the Appellant debited a detection bill of Rs.602,799/- for 10,885 units to the Respondent in October 2024, which is under dispute.

7.2 To verify the contention of the Appellant regarding charging the impugned detection bill, consumption data is reproduced below:

Month	Units	Status
Oct-23	218	Active
Nov-23	459	DEF-EST
Dec-23	513	DEF-EST
Jan-24	525	DEF-EST
Feb-24	0	Same-to-Same
Mar-24	0	Same-to-Same
Apr-24	201	MCO
May-24	0	Active
Jun-24	16	Active
Jul-24	-39	Active
Aug-24	603	Active
Sep-24	638	Active
Oct-24	492	Active

7.3 Perusal of billing record of the Respondent revealed that the impugned meter was functioning correctly in October 2023, thereafter, the display of the impugned meter became defective in November 2023, and the Appellant debited the bills from November 2023 to January 2024 to the

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Respondent on DEF-EST code. It is also an admitted fact that the solar net metering facility of the Respondent was officially commissioned on 04.12.2023, with the system's Distributed Generation (DG) capacity of 06 kW despite that the bills for December 2023 and January 2024 were charged by the Appellant on DEF-EST code.

7.4 It is further observed that the Appellant charged the above detection bill based on the data retrieval report dated 26.08.2024, but the said checking was neither carried out in the presence of the Respondent nor was the impugned meter checked by the POI, being a competent forum. In furtherance, the Appellant retrieved 10,885 units as per the data retrieval report dated 26.08.2024 of M&T i.e. after lapse of eight months of replacement of the impugned meter i.e. 04.12.2023, which is contrary to Clause 4.3.2(d) of the CSM-2021.As such, there is no justification to further debit detection bill on account of data retrieval report dated 26.08.2024.

8. In view of the foregoing discussion, it is concluded that the detection bill of Rs.602,799/- against 10,885 units charged to the Respondent based on the data retrieval report dated 26.08.2024 of the Appellant is illegal, unjustified, and the same is cancelled as already decided by the POI. However, the Respondent may be charged the bills w.e.f November 2023 and onwards till replacement of the impugned meter on DEF-EST code, pursuant to Clause 4.3.2(b) of the CSM-2021.

9. The appeal is disposed of in the above terms.

Abid Hussain
Member/Advisor (CAD)

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

Naweed Illahi Sheikh
Convener/DG (CAD)

Dated: 18-09-2026