



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

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No. NEPRA/Appeal/177/2025/704

September 18, 2026

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| 1. Tayyab Ali,
S/o. Zahoor Ahmad,
R/o. House No. 07, Street No. 04,
Plachi Peer, Shahdara Town,
Lahore | 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 | 4. Malik Muhammad Yosaf,
Advocate High Court,
4-Mozang Road, Lahore
Cell No. 0301-4595960 |
| 5. Assistant Manager (Operation),
LESCO Ltd,
Shahdara Sub Division,
Lahore
Cell No. 0370-4991131 | 6. POI/Electric Inspector
Lahore Region-I, Energy Department,
Govt. of Punjab, Block No. 1,
Irrigation Complex, Canal Bank,
Dharampura, Lahore |

Subject: **Appeal No.177/2025 (LESCO vs. Tayyab Ali) Against the Decision Dated 26.08.2025 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 18.09.2026 (06 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.177/POI-2025

Lahore Electric Supply Company Limited

.....Appellant

Versus

Tayyab Ali S/o. Zahoor Ahmad,

R/o. House No.07, St No.04, Plachi Peer, Shahdara Town, LahoreRespondent

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
Mr. Muhammad Tariq SDO

For the Respondent:

Malik Muhammad Yousaf 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 26.08.2025 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 Tayyab Ali (hereinafter referred to as the "Respondent") is a commercial consumer of the Appellant bearing Ref No.44-11131-1106902-U, having a sanctioned load of 5 kW, and the applicable tariff category is A-2. The Respondent filed an application before the POI and challenged the detection bill of Rs.1,370,433/- for 13,191 units for the period from July 2024 to September 2024 charged by the Appellant in October 2024. The POI vide decision dated 26.08.2025 cancelled the above detection bill and revised the bills w.e.f August 2024 and onwards till the replacement of the impugned meter/shifting of billing to an accurate meter on DEF-EST code. As per the POI decision, the Appellant was

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further directed to overhaul the billing account of the Respondent accordingly.

3. 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.177/POI-2025. In its appeal, the Appellant contended that the billing meter of the Respondent was found defective with vanished display during checking dated 02.10.2024, therefore, a detection bill of Rs.1,370,433/- for 13,191 units for the period from July 2024 to September 2024 was charged to the Respondent in order to recover the revenue loss sustained due to defective meter. As per the Appellant, the POI ignored the real facts of the case, authentic documents placed on record, and the law applicable to the subject, and without applying its judicious mind, accepted the application of the Respondent and cancelled the above detection bill. The Appellant submitted that the POI erroneously relied upon Clause 4.3.3 of the CSM-2021, which could not be made applicable in the instant case. According to the Appellant, the POI failed to appreciate that the petition was not filed through an authorized person. The Appellant submitted that the POI failed to decide the matter within 90 days, which is violative of Section 26(6) of the Electricity Act 1910. The Appellant further submitted that the POI has not taken into consideration that the complaint could not be entertained as no notice as required under Section 26(6) of the Electricity Act 1910 was served upon the Appellants before filing the same. The Appellant prayed that the impugned decision is not sustainable in law and the same is liable to be set aside.
4. Notice dated 05.01.2026 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 20.01.2026. In his reply, the Respondent objected to the maintainability of the appeal *inter alia*, on the main grounds that the appeal filed before the NEPRA is badly time barred as the copy of the impugned decision dated 26.08.2025 was received on 28.08.2025, which was dispatched to the Appellant for implementation; that upon expiry of statutory period of 30 days and non-implementation of impugned decision by the Appellant, a writ petition No,61611/2025 was filed before the Honorable Lahore High Court Lahore; that the Honorable High Court vide order dated 20.10.2025 directed the Appellant to implement the impugned decision; that due to non-compliance of the above-said order; the Respondent filed contempt petition

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No.65191/W/2025 on 04.11.2025; that the Appellants submitted partially corrected bills before the Honorable High Court on 26.11.2025; that the Appellant preferred the instant appeal before NEPRA through misrepresentation, suppression and malafide intent; therefore it is neither proceed-able nor maintainable.

5. Hearing in the matter was initially conducted at NEPRA Regional Office Lahore on 07.05.2026, wherein both parties tendered appearance. At the outset of the hearing, learned counsel for the Respondent repeated the point of limitation and argued that the present appeal is time-barred, being filed after a lapse of prescribed period of 30 days. The Respondent submitted that he obtained the attested copy of the impugned decision dated 26.08.2025 on 29.08.2025 and approached the Appellant on 02.09.2025 for the implementation of the same. As per learned counsel for the Respondent, the Appellant obtained the first copy of the impugned decision on 28.08.2025, whereas the appeal is being filed before NEPRA on 21.11.2025, hence, the same is badly time-barred. However, the Respondent did not produce valid documentary evidence to substantiate his stance that he approached the Appellant for the implementation of the impugned decision. Moreover, learned counsel for the Appellant rebutted the version of the Respondent and stated that a copy of the impugned decision was received on 18.11.2025, and the appeal was filed before the NEPRA on 21.11.2025 within 30 days of receipt of the impugned decision.
6. This forum vide order dated 07.05.2026 directed the POI to submit the relevant record of the subject appeal for the confirmation of dispatch of the impugned decision to the Appellant, under Section 38(2)(a) & (b) of the NEPRA Act. In compliance with the above said order, the lower forum verified that copy of the impugned decision was handed over to the counsel for the Appellant on 28.08.2025, whereas the certified copy of the impugned decision was subsequently obtained by the Appellant on 18.11.2025.
7. Finally, hearing was conducted at NEPRA Regional Office Lahore on 20.08.2026, which was attended by both parties. Learned counsel for the Respondent repeated the question of limitation and averred that the Appellants were approached for implementation of the impugned decision after receipt of the impugned decision on 29.08.2025; however, the Appellants instead of implementing the POI decision filed time-barred appeal before this

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forum after lapse of three months. He further stated that the Respondent filed writ petition before the Honorable Lahore High Court against the Appellant for implementation of the impugned decision and subsequently filed contempt application before the Honorable High Court for non-compliance by the Appellant. Learned counsel for the Respondent further stated that the Appellants were well aware with regard to the pronouncement of the impugned decision, however filed the appeal before this forum after a delay of three months. He finally prayed for dismissal of the appeal, being barred by time. In response to the objection of limitation raised by the Respondent, learned counsel for the Appellant reiterated the stance as contained in memo of the appeal and contended that the lower forum passed the impugned decision without intimation to the parties, and as the Appellant received the attested copy of the impugned decision, the present appeal was filed before the NEPRA. He prayed that the response of POI with regard to limitation is not valid as the copy was handed over to Mr. Shoaib the counsel instead of authorized official for the Appellant. Learned counsel for the Appellant further pleaded that the appeal be heard on merits instead of technical grounds.

8. Having heard the arguments and the record perused. Following are our observations:
- i. While addressing the point of limitation raised by the Respondent, the record of POI was perused, which revealed that the POI vide letter No. EIL/ARB5916-5917 dated 28.08.2025 intimated both parties i.e., Deputy Manager (Opr.) of the Appellant and the Respondent for announcement of the impugned decision dated 28.08.2025. In response, the Respondent collected copy of the impugned decision on 29.08.2025, whereas, copy of the impugned decision was handed over to Mr. Shoaib Khan Advocate for the Appellant on 28.08.2025. It is observed that the POI dispatched the impugned decision vide a letter addressed to Deputy Manager (Opr.) through registered post bearing tracking No. UMS80963219 on 02.09.2025, which was received by the said office on 03.09.2025.
 - ii. Perusal of copy of the impugned decision as provided by the Respondent further revealed that XEN for the Appellant vide diary No.10086 dated 13.10.2025 directed SDO to forward the case to Revenue Officer Ravi Road for further action. However, after lapse of one month, the Appellant again applied to POI for attested copy of the impugned decision on

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17.11.2025, which was issued by the lower forum on 18.11.2025 and thereafter preferred the instant appeal before NEPRA on 21.11.2025.

- iii. This whole scenario indicates that the Appellants were well aware of the pronouncement of the impugned decision; however, they intentionally delayed in filing the appeal before this forum. This shows gross negligence on the part of the Appellant while defending the case. The counsel for the Appellant obtained first copy of the impugned decision dated 26.08.2025 on 28.08.2025. The POI vide registered post even delivered the copy of the impugned decision to Deputy Manager (Opr.) Ravi Road Lahore vide registered post on 03.09.2025. However the Appellant preferred subject appeal before NEPRA on 21.11.2025 after lapse of eighty six (86) days from the date of receipt of first copy of the impugned decision.
- iv. As per sub-section (3) of Section 38 of the NEPRA Act 1997, any person aggrieved by the decision of the POI may prefer an appeal to NEPRA within thirty days of receipt of the order. Further, it is supplemented with Regulation 4 of the NEPRA (Procedure for Filing Appeals) Regulations, 2012 (the "Appeal Procedure Regulations") which also states that the Appeal is required to be filed within 30 days of the receipt of the impugned decision of POI by the Appellant, however, a margin of 7 days' is provided in case of submission through registered post, and 3 days in case of submission of appeal through courier is given in the Appeal Procedure Regulations. Reliance in this regard is placed on judgment dated 25.04.2016 of the Honorable Lahore High Court Lahore rendered in the Writ Petition Nos.16172/15, 1637/15, 14895/15, 13470/15, 29335/15, 19916/15, 11039/15, 16677/15, 19763/15, 29623/15, 13908/15 18195/15, 19762/15, 19882/15, 812/15 & 5119/15, wherein it was held that the POI is bound to transmit copy of the decision to the parties and the period of limitation is to be counted from the date of receipt of the copy of such decision, the relevant excerpt of the said judgment is reproduced below for the sake of convenience:

"12. The above discussion leads me to the irresistible conclusion that the Provincial Office of Inspections/Electric Inspector is bound to transmit the copy of the order to the aggrieved person through the modes provided under Regulation 4 of Regulation 2012 and in this way, the period of limitation for filing an appeal in

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terms of subsection (3) of section 38 will be calculated from the date of receipt of order."

9. In view of the foregoing discussion, we opined that an inordinate delay in filing the appeal before the NEPRA, despite acknowledgment of the impugned decision, is not condonable as no sufficient reasons have been given by the Appellant to justify the delay in filing the appeal. As such, the appeal filed before NEPRA is dismissed as being barred by time.

Abid Hussain
Member/Advisor (CAD)

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

Naweed Ilahi Sheikh
Convener/DG (CAD)

Dated: 18-09-2026

