



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

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No. NEPRA/Appeal/103/2022/1262

December 02, 2025

- | | |
|---|---|
| 1. Jevan Khan,
S/o. Muhammad Hassan (Late),
Through Shakoor Ahmed,
Prop: Tube-Well at Chak No. 113/15-L,
Tehsil Mian Channu, District Khanewal
Cell No. 0305-6906743 | 2. Chief Executive Officer,
MEPCO Ltd,
MEPCO Complex, Khanewal Road,
Multan |
| 3. Sardar Mazhar Abbas Mahar,
Advocate High Copurt,
45-Zakiriya Block, District Courts,
Multan
Cell No. 0301-7447043 | 4. Executive Engineer (Operation),
MEPCO Ltd,
Mian Channu Division,
Mian Channu |
| 5. Sub Divisional Officer (Operation),
MEPCO Ltd,
2 nd Sub Division,
Mian Channu
Cell No. 0319-9763151 | 6. POI/Electric Inspector,
Multan Region,
Energy Department, Govt. of Punjab,
249-G, Shah Rukan-e-Alam Colony,
Phase-II, Multan |

Subject: **Appeal No.103/2022 (MEPCO Vs. Jevan Khan) Against the Decision Dated 10.12.2021 of the Provincial Office of Inspection to Government of the Punjab Multan Region, Multan**

Please find enclosed herewith the decision of the Appellate Board dated 02.12.2025 (08 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.103/POI-2022

Multan Electric Power Company Limited

.....Appellant

Versus

Jeevan Khan S/o. Muhammad Hassan (Late) Through
Shakoor Ahmed, Prop: Tubewell at Chak No.113/15-L,
Tehsil Mian Chunu & District Khanewal

.....Respondent

APPEAL UNDER SECTION 38(3) OF THE REGULATION OF GENERATION, TRANSMISSION, AND DISTRIBUTION OF ELECTRIC POWER ACT, 1997

For the Appellant:

Sardar Mazhar Abbas Advocate
Mr. Muhammad Awais SDO

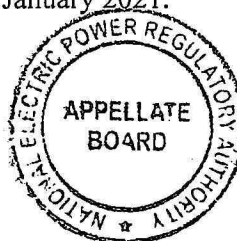
For the Respondent:

Nemo

DECISION

1. Briefly speaking, Mr. Jeevan Khan (hereinafter referred to as the “Respondent”) is an agricultural consumer of Multan Electric Power Company Limited (hereinafter referred to as the “Appellant”) bearing Ref No.29-15932-0950000-R, having a sanctioned load of 14.92 kW, and the applicable tariff category is D-2(b). The Respondent filed a complaint before the Provincial Office of Inspection, Multan Region, Multan (hereinafter referred to as the “POI”) in February 2021 and challenged the arrears of Rs.894,276/- for the period from May 2016 to January 2021, containing the following irregular bills/adjustments:

- Credit of 2,787 units against the revised bills of February 2015 and July 2016.
- First detection bill of Rs.20,596/- for 1,862 units was charged in May 2016.
- Second detection bill of Rs.30,684/- for 2,774 units was charged in January 2017.
- Third detection bill of Rs.14,461/- for 2,088 units was charged in July 2017.
- Fourth detection bill of Rs.368,925/- for 32,434 units for the period from 24.04.2018 to 30.01.2019 was charged in February 2019 due to 66% slowness of the meter.
- Fifth detection bill of Rs.459,610/- for 46,151 units for the period from July 2020 to December 2020 was charged in January 2021.



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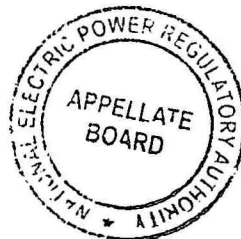


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2. The complaint of the Respondent was disposed of by the POI vide decision dated 10.12.2021, the operative portion of which is reproduced below:

“Summing up all the above observations & conclusions, this forum declares the charging of detection bills of (i) Rs.20,696/- for the cost of 1862-units in 05/2016, (ii) Rs.30,684/- for the cost of 2774 units in 01/2017, (iii) Rs.14,461/- for the cost of 2088-units in 07/2017, (iv) Rs.3,68,925/- for the cost of 32434-units in 01/2019 due to 66% slowness & (v) Rs.4,59,610/- for the cost of 46151-units due to tampering with the meter along with non-refund of 2787-units due to revision of readings in 02/2015 & 07/2016 & LPS since charging of 1st detection bill in 05/2016 as Null, Void and of no legal effect. The Respondents are directed to withdraw the same and charge revised detection bills (i) for the cost of 6352 units for the period from 12/2018 to 01/2019 (02-months) @66% slowness & (ii) for the period from 07/2020 to 12/2020 (06-months) for the net cost of 22282-units based on highest corresponding consumption charged for the period from 07/2016 to 12/2016 by adjusting non-refunded credit for the cost of 2787-units revised in 02/2015 (1000-units) & 07/2016 (1787-units). The account of the petitioner be overhauled accordingly & proportionately and supply be restored through a healthy meter in accordance with applicable law.”

3. Being dissatisfied, the Appellant has filed the instant appeal before NEPRA and assailed the decision dated 10.12.2021 of the POI (hereinafter referred to as the “impugned decision”). In its appeal, the Appellant opposed the maintainability of the impugned decision *inter alia*, on the following grounds that the impugned meter of the Respondent was checked by M&T on 07.02.2019 and it was found 66% slow, therefore detection bill of 32,434 units was charged for the period from 24.04.2018 to 30.01.2019; that during another checking dated 22.01.2021, the Respondent was found involved in the dishonest abstraction of electricity through tampering with the meter, therefore electricity of the Respondent was disconnected and FIR No.124/2021 was registered against him; that another detection bill of 46,151 units for the period from July 2020 to December 2020 was charged to the Respondent; and that the appeal be accepted and the case be decided on merits so that the loss be recovered.
4. Notice dated 26.09.2022 of the appeal was issued to the Respondent for filing reply/para-wise comment, which were filed on 17.10.2022. In the reply, the Respondent prayed for dismissal of the appeal on the following grounds that the appeal is time-barred being filed before the NEPRA after a lapse of three months; that galaxy data cannot be made the basis for declaring 66% slowness of the meter; that the Appellant may recover 66% slowness for two months as per Clause 4.4(e) of the CSM-2010; that the discrepancy of tampering with the meter was

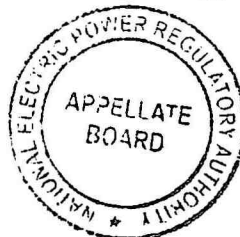


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done by some mischievous person; that the Appellants were bound to preserve the disputed meter at the site but they removed the same from the site and it remained in their custody from 21.01.2021 (checking dated) to 10.03.2021 (registration of FIR); that FIR was registered after 50 days; that the Appellant failed to follow the procedure as laid down in CSM-2021; that the Appellant charged the detection bill @ 50% load factor of the connected load by skipping the first and second option; and that the impugned decision be maintained and electricity of the premises be restored.

5. Hearing of the appeal was conducted at NEPRA Regional Office Multan on 27.10.2025, wherein learned counsel, along with SDO, tendered appearance for the Appellant, whereas the Respondent appeared late. The representative for the Appellant contended that the Respondent filed a complaint before the POI in February 2021 and disputed the arrears of Rs.894,276/- of the period from May 2016 to January 2021. The Appellant further contended that the complaint of the Respondent is barred by time, being filed after three years as envisaged in Article 181 of the Limitation Act 1908. As per the Appellant, the impugned meter of the Respondent was found 66% slow as per Galaxy data; therefore, a detection bill of Rs.368,925/- for 32,434 units for the period from 24.04.2018 to 30.01.2019 was charged due to 66% slowness of the meter. According to the Appellant, the billing meter of the Respondent was found tampered during another checking dated 21.01.2021; therefore FIR was registered against him, and the detection bill of Rs.459,610/- for 46,151 units for the period from July 2020 to December 2020 was debited to the Respondent for the revenue loss sustained due to theft of electricity. The Appellant submitted that the POI cancelled the detection bills without due consideration of the facts of the case. The Appellant finally prayed that the impugned decision is unjustified and liable to be struck down.
6. Having heard the arguments and the record perused. Following are our observations:
 - 6.1 While considering the preliminary objection of limitation raised by the Respondent, it is noted that the Appellant applied for a copy of the impugned decision dated 10.12.2021 on 04.02.2022, which was delivered by the POI on the same date i.e.04.02.2022. The Appellant initially filed the appeal before the NEPRA on 17.02.2022 within thirty days as given in Section 38(3) of the NEPRA Act. There is no force in the arguments of the Respondent that the time of limitation starts from the date of announcement. Reliance in this regard is placed on the judgment of the honorable Lahore High Court, Lahore, cited as 2016 YLR 1916, wherein it was held that the POI is required to send a copy of the impugned decision to the parties, and the period of limitation for filing the appeal will start from the date of receipt of





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the impugned decision. In view of the above, the objection of the Respondent regarding limitation is not valid and, therefore, dismissed.

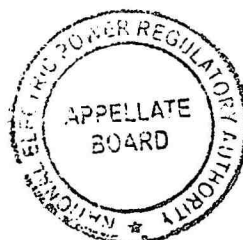
6.2 The Appellant raised preliminary objection that the complaint filed by the Respondent before the POI was time-barred and therefore the impugned decision dated 10.12.2021 is void and cannot stand in the eyes of the law. It is observed that the Respondent filed a complaint before the POI in February 2021 and challenged the arrears of Rs.894,276/- for the period from May 2016 to January 2021, containing the following irregular bills/adjustments:

- Credit of 2,787 units against the revised bills of February 2015 and July 2016.
- First detection bill of Rs.20,596/- for 1862 units was charged in May 2016.
- Second detection bill of Rs.30,684/- for 2,774 units was charged in January 2017.
- Third detection bill of Rs.14,461/- for 2,088 units was charged in July 2017.
- Fourth detection bill of Rs.368,925/- for 32,434 units for the period from 24.04.2018 to 30.01.2019 was charged in February 2019 due to 66% slowness of the meter.
- Fifth detection bill of Rs.459,610/- for 46,151 units for the period from July 2020 to December 2020 was charged in January 2021.

6.3 In the instant case, it appears that it is the metering and billing dispute; therefore, the POI is the competent forum to hear and decide the complaint of the Respondent. Regarding the point of limitation raised by the Appellant, it is noticed that the bills for the period from May 2016 to January 2021 were challenged before the POI. According to Article 181 of the Limitation Act of 1908, the claim of the Respondent beyond 03 years is barred by time. Since the complaint filed before the POI is after a lapse of more than four years, therefore, it is not consistent with Article 181 of the Limitation Act of 1908. In this regard, reliance is placed on the judgment of the honorable Lahore High Court in the case titled "Muhammad Hanif vs NEPRA" reported as 2018 CLC 1689 Lahore, wherein it is held as under;

"The petitioner at the most can invoke Article 181 of The Limitation Act, 1908 which is the residuary provision and caters the issue of limitation where no period of limitation is provided elsewhere in the Schedule of The Limitation Act 1908 or under section 48 of The Code of Civil Procedure (V of 1908) Article 181 of The Limitation Act 1908 prescribes three years for filing an application that applies when the right to apply accrues as prescribed in Article 181 of Limitation Act, 1908."

6.4 Foregoing in view, it is opined that the complaint filed by the Respondent before the POI to the extent of bills from May 2016 to December 2017 is barred by time; therefore, the



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impugned decision of POI with regard to the following bills is set aside, being without the force of law and rendered in violation of Article 181 of the Limitation Act 1908:

- Credit of 2,787 units against the revised bills of February 2015 and July 2016.
- First detection bill of Rs.20,596/- for 1862 units was charged in May 2016.
- Second detection bill of Rs.30,684/- for 2,774 units was charged in January 2017.
- Third detection bill of Rs.14,461/- for 2,088 units was charged in July 2017.

6.5 The impugned meter of the Respondent was found 66% slow on 30.01.2019, and as per the galaxy data, it remained 66% slow from April 2018 to January 2019; therefore fourth detection bill of Rs.368,925/- for 32,434 units for the period from 24.04.2018 to 30.01.2019 was charged to the Respondent in February 2019 due to 66% slowness of the meter.

6.6 To verify the contention of the Appellant regarding the 66% slowness of the meter, the consumption data of the Respondent is reproduced below:

Month	Units	Month	Units	Month	Units
Jan-17	1581	Jan-18	4696	Jan-19	1354
Feb-17	5632	Feb-18	3791	Feb-19	1625
Mar-17	3969	Mar-18	3425	Mar-19	2718
Apr-17	492	Apr-18	2950	Apr-19	372
May-17	6667	May-18	1624	May-19	4339
Jun-17	2803	Jun-18	1726	Jun-19	4394
Jul-17	3832	Jul-18	1043	Jul-19	9978
Aug-17	7952	Aug-18	3491	Aug-19	4390
Sep-17	6398	Sep-18	2450	Sep-19	3027
Oct-17	2012	Oct-18	1226	Oct-19	693
Nov-17	2342	Nov-18	1475	Nov-19	0
Dec-17	3113	Dec-18	1823	Dec-19	0

As evident from the above table, the consumption of the Respondent during the disputed period is considerably low, which indicates that the impugned meter remained slow during the disputed period. However, Clause 4.4(e) of the CSM-2010 restricts the Appellant to debit the detection bill maximum of two months in case of a slow meter. Hence, the POI has rightly cancelled the fourth detection bill of Rs.368,925/- for 32,434 units for the period from 24.04.2018 to 30.01.2019 was charged to the Respondent in February 2019 due to 66% slowness of the meter.

6.7 The Respondent is liable to be charged the revised detection bill maximum for two months before the checking dated 30.01.2019, @ 66% slowness of the meter as per Clause 4.4(e) of



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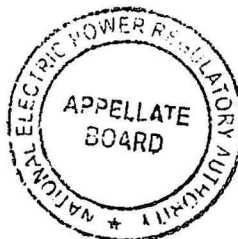
the CSM-2010, and the bills with enhanced MF due to 66% slowness of the meter w.e.f. checking dated 30.01.2019 and onwards till the replacement of the impugned meter as per Clause 4.4(c) of the CSM-2010. The impugned decision is liable to be modified to this extent.

6.8 In the instant case, the Appellant claimed that M&T on 21.01.2021 detected that the impugned meter was intentionally tampered; therefore, electricity was disconnected, and an FIR was registered against the Respondent. Thereafter, the fifth detection bill of Rs.459,610/- for 46,151 units for the period from July 2020 to December 2020 was charged to the Respondent in January 2021 to the Respondent based @ 50% load factor of the connected load, i.e., 25 kW.

6.9 Having found the above discrepancies, the Appellant was required to follow the procedure as stipulated in Clause 9.2.3(c) of the CSM-2021 to confirm the illegal abstraction of electricity by the Respondent and thereafter charge the Respondent accordingly. In the instant case, the Appellant has not followed the procedure as stipulated in the ibid clause of the CSM-2021. 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. It is an admitted fact that tampering with the metering equipment was established during the joint checking of the POI, hence only fate of the detection bill be determined. In this regard, consumption data is reproduced below:

Month	Units	Month	Units	Month	Units	Month	Units	Month	Units
Jan-16	2765	Jan-17	1581	Jan-18	4696	Jan-19	1354	Jan-20	0
Feb-16	2524	Feb-17	5632	Feb-18	3791	Feb-19	1625	Feb-20	358
Mar-16	0	Mar-17	3969	Mar-18	3425	Mar-19	2718	Mar-20	287
Apr-16	743	Apr-17	492	Apr-18	2950	Apr-19	372	Apr-20	1714
May-16	6072	May-17	6667	May-18	1624	May-19	4339	May-20	1673
Jun-16	5884	Jun-17	2803	Jun-18	1726	Jun-19	4394	Jun-20	3752
Jul-16	5131	Jul-17	3832	Jul-18	1043	Jul-19	9978	Jul-20	2860
Aug-16	7657	Aug-17	7952	Aug-18	3491	Aug-19	4390	Aug-20	1448
Sep-16	6780	Sep-17	6398	Sep-18	2450	Sep-19	3027	Sep-20	1129
Oct-16	3915	Oct-17	2012	Oct-18	1226	Oct-19	693	Oct-20	1554
Nov-16	3978	Nov-17	2342	Nov-18	1475	Nov-19	0	Nov-20	550
Dec-16	6207	Dec-17	3113	Dec-18	1823	Dec-19	0	Dec-20	1058
Average	4305	Average	3899	Average	2477	Average	2741	Average	1365

Detection units/month = C/L (kW) x L.F x No. of Hrs.
= 25 x 0.5 x 730 = 9,125 units



Perusal of the consumption data of the Respondent transpires that the normal average consumption charged during the disputed period is much less than the normal average consumption of the corresponding periods before the dispute. However, the detection units charged @ 9,125 units per month during the disputed period are much higher than the normal average consumption of the corresponding undisputed months of the years 2016, 2017, 2018, and 2019. Moreover, the above detection bill was charged based on 50% load factor of the connected load, which is contrary to the applicable load factor, i.e. 15% as given in Annex V of the CSM-2021.

6.10 In view of the foregoing discussion, we are of the considered view that the fifth detection bill amounting to Rs.459,610/- for 46,151 units for the period from July 2020 to December 2020 charged by the Appellant to the Respondent on the basis of connected load is unjustified and the same is cancelled, which is also the determination of the POI.

6.11 As the actual consumption could not be charged during the disputed period, i.e., from July 2020 to December 2020, hence it would be judicious to charge the revised detection bill @ 3,289 units/month for the disputed period as per the average healthy consumption of the ten months of the year 2019.

7. In view of what has been stated above, we concluded that:

7.1 The complaint of the Respondent with regard to the following bills is barred by time as per Article 181 of the Limitation Act 1908, and the impugned decision to this extent is withdrawn:

- Credit of 2,787 units against the revised bills of February 2015 and July 2016.
- First detection bill of Rs.20596/- for 1862 units was charged in May 2016.
- Second detection bill of Rs.30,684/- for 2,774 units was charged in January 2017.
- Third detection bill of Rs.14,461/- for 2,088 units was charged in July 2017.

7.2 Similarly, fourth detection bill of Rs.368,925/- for 32,434 units for the period from 24.04.2018 to 30.01.2019, charged to the Respondent in February 2019 due to 66% slowness of the meter, is unjustified, being contrary to Clause 4.4(e) of the CSM-2010, and the same is cancelled.

7.3 The Respondent may be charged the revised detection bill maximum for two months prior to checking dated 30.01.2019 @ 66% slowness of the meter as per Clause 4.4(e) of the CSM-2010 and the bills with enhanced MF due to 66% slowness of the meter w.e.f checking dated 30.01.2019 and onwards till the replacement of the impugned meter as per Clause 4.4(c) of the CSM-2010.



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- 7.4 Fifth detection bill amounting to Rs.459,610/- for 46,151 units for the period from July 2020 to December 2020 charged by the Appellant to the Respondent based on connected load is unjustified, being contrary to Clause 9.2.3(c)(ii) of the CSM-2021 and the same is cancelled.
- 7.5 The Respondent may be charged the revised detection bill @ 3,289 units/month for the disputed period as per the average healthy consumption of the ten months of the year 2019.
- 7.6 The billing account of the Respondent may be overhauled accordingly.
8. The impugned decision is modified in the above terms.

Abid Hussain
Member/Advisor (CAD)

Dated: 02-12-2025

Naweed Illahi Sheikh
Convener/DG (CAD)

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

