



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

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No. NEPRA/Appeal/121/2024/ 662

July 11, 2025

1. Abdul Akbar Khan,
C/o. Taj Wali Shah,
Taj Medical Centre, Hakimabad,
District Nowshera
Cell No. 0346-9466666

2. Chief Executive Officer
PESCO Ltd,
WAPDA House, Sakhi Chashma,
Shami Road, Peshawar

3. Executive Engineer (Operation),
PESCO Ltd,
Division No. 1, Nowshera
Phone No. 0923-9220120

4. Sub Divisional Officer (Operation),
PESCO Ltd,
Nowshera Cantt-I Sub Division,
Nowshera

5. POI/Electric Inspector,
Nowshera Region,
Tehsil Road, Near Police Station,
Nowshera Kalan, Nowshera

Subject: **Appeal No.121/2024 (Abdul Akbar Khan vs. PESCO) Against the Decision Dated 27.08.2024 of the Provincial Office of Inspection to Government of the Khyber Pakhtunkhwa Nowshera Region, Nowshera**

Please find enclosed herewith the decision of the Appellate Board dated 11.07.2025 (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.121/POI-2024

Abdul Akbar Khan C/o. Taj Wali Shah,
Taj Medical Center, Hakimabad, District Nowshera

.....Appellant

Versus

Peshawar Electric Supply Company Limited

.....Respondent

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

For the Appellant:

Mr. Taj Wali Shah

For the Respondent:

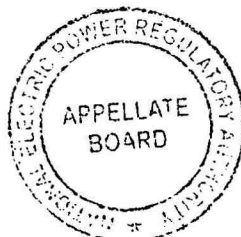
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DECISION

1. Through this decision, the appeal filed by Abdul Akbar Khan (hereinafter referred to as the "Appellant") against the decision dated 27.08.2024 of the Provincial Office of Inspection, Nowshera Region, Khyber Pakhtunkhwa (hereinafter referred to as the "POI") is being disposed of.
2. Brief facts of the case are that Abdul Akbar Khan, the Appellant, is a commercial consumer of Peshawar Electric Supply Company Limited (hereinafter referred to as the "Respondent") bearing Ref No. 30-26231-0753518-R with a sanctioned load of 30 kW and the applicable tariff category is A-2C. Premises of the Appellant was checked by the Respondent on 09.03.2023 and allegedly the Appellant was stealing electricity directly through the defective phase. Notice dated 01.03.2023 was issued to the Appellant regarding the above discrepancy. Subsequently, the Respondent replaced the impugned meter with a new meter on 29.11.2023. Thereafter, a detection bill of Rs.1,443,899/- against 18,326 units+23 kW MDI for the period from 23.06.2022 to 02.03.2023 was charged to the Appellant in January 2024, which was challenged by him before the POI on 21.02.2024. The matter was disposed of by the POI vide decision dated 27.08.2024, wherein the above

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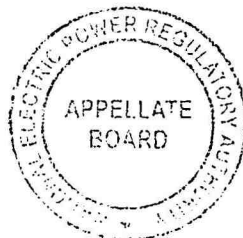
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detection bill was cancelled and the Respondent was directed to charge the revised detection bill of 6,872 units for three months.

3. Being aggrieved, the Appellant filed the instant appeal before the NEPRA against the above-referred impugned decision. In its appeal, the Appellant contended that the impugned meter became defective due to blue defective CT, which was replaced with a new meter by the Respondent in November 2023 after payment of the meter replacement cost of Rs.33,900/- dated 29.05.2023. The Appellant further contended that the detection bill of Rs. 1,443,899/- against 18,326 units+23 kW MDI for the period from 23.06.2022 to 02.03.2023 was charged in January 2024, which was assailed before the POI. As per the Appellant, the POI decided the matter after 90 days, which is violative of Section 26(6) of the Electricity Act 1910. According to the Appellant, the impugned meter was not sent to the M&T laboratory for data retrieval, therefore, the impugned decision for revision of the detection bill against 6,872 units is illegal, unlawful, without jurisdiction and not sustainable in the eyes of the law. The Appellant finally prayed for the setting aside the impugned decision.
4. Notice dated 15.11.2024 was issued to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 18.11.2024. In the reply, the Respondent opposed the maintainability of the appeal inter on the main grounds that the Appellant was stealing electricity through tampering with the meter, therefore, a detection bill of Rs.1,443,899/- against 18,326 units+23 kW MDI for the period from 23.06.2022 to 02.03.2023 was charged to the Appellant in January 2024; that the POI has given relief to the Appellant and that the impugned decision is not sustainable in the eyes of law.
5. Hearing was conducted at NEPRA Regional Office Peshawar on 03.03.2025, which was attended by the Appellant in person and no one tendered an appearance for the Respondent. The Appellant contended that the Respondent debited the detection bill of Rs.1,443,899/- against 18,326 units+23 kW MDI for the period from 23.06.2022 to 02.03.2023 on account of the theft of electricity, which cannot be attributed to him as neither the impugned meter was checked by the M&T team nor verified by the POI. The Appellant prayed for setting aside the impugned decision for revision of the detection bill of 6,872 units for three





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months.

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

6.1 Objection regarding the time limit for POI:

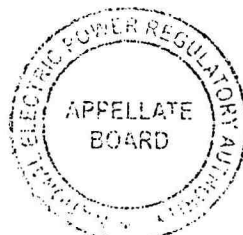
As per the record, the Appellant filed his complaint before the POI on 21.02.2024 under Section 38 of the NEPRA Act. POI pronounced its decision on 27.08.2024, i.e. after 189 days of receipt of the complaint. The Appellant has objected that the POI was bound to decide the matter within 90 days under Section 26(6) of the NEPRA Act 1910. In this regard, it is observed that the forum of POI has been established under Section 38 of the NEPRA Act, which does not put a restriction of 90 days on POI to decide complaints. Section 38 of the NEPRA Act overrides provisions of the Electricity Act, 1910. Reliance in this regard is placed on the judgments of the honorable Lahore High Court, Lahore reported in *PLJ 2017-Lahore-627* and *PLJ-2017-Lahore-309*. Keeping in view the overriding effect of the NEPRA Act on the Electricity Act, 1910, and the above-referred decisions of the honorable High Court, the objection of the Appellant is dismissed.

6.2 Detection bill of Rs.1,443,899/- against 18,326 units+23 kW MDI for the period from 23.06.2022 to 02.03.2023:

The impugned meter of the Appellant was found tampered during the checking dated 09.03.2023, therefore, the Respondent debited a detection bill of Rs.1,443,899/- against 18,326 units+23 kW MDI for the period from 23.06.2022 to 02.03.2023 to the Appellant in January 2024, which was assailed by the Respondent before the POI.

6.3 Having found the above discrepancies, the Respondent was required to follow the procedure stipulated in Clause 9.2 of the CSM-2021 to confirm the illegal abstraction of electricity by the Appellant and thereafter charge the Appellant accordingly. However, in the instant case, the Respondent has not followed the procedure as stipulated under the ibid clause of the CSM-2021. From the submissions of the Appellant, it appears that the billing meter was checked by the Respondent in the absence of the Appellant.

6.4 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. However, in the instant case, the Respondent did not produce the impugned meter before the POI to verify the allegation regarding tampering with the impugned meter.





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6.5 To further verify the contention of the Respondent regarding the illegal abstraction of electricity, the consumption data of the Appellant is examined in the table below:

Month	Units	Month	Units	Month	Units	Month	Units	Month	Units
Jul-19	41867	Jul-20	97624	Jul-21	138970	Jul-22	0	Jul-23	94546
Aug-19	71453	Aug-20	94047	Aug-21	144301	Aug-22	183151	Aug-23	139340
Sep-19	0	Sep-20	65750	Sep-21	159249	Sep-22	231168	Sep-23	139900
Oct-19	64048	Oct-20	54562	Oct-21	179814	Oct-22	220909	Oct-23	149030
Nov-19	40603	Nov-20	35085	Nov-21	76343	Nov-22	187125	Nov-23	68238
Dec-19	33052	Dec-20	26196	Dec-21	88526	Dec-22	129390	Dec-23	15334
Jan-20	34526	Jan-21	35520	Jan-22	120848	Jan-23	88976	Jan-24	12268
Feb-20	22968	Feb-21	33563	Feb-22	107642	Feb-23	96882		
Mar-20	19969	Mar-21	37823	Mar-22	128490	Mar-23	65800		
Apr-20	21420	Apr-21	46022	Apr-22	103100	Apr-23	85338		
May-20	20567	May-21	57936	May-22	113000	May-23	174661		
Jun-20	7090	Jun-21	104423	Jun-22	172173	Jun-23	126968		
Average	38565	Average	55293	Average	126962	Average	142200	Average	88379

As evident from the above table, the consumption of the Appellant was significantly lower during the disputed months of January 2023 and February 2023 as compared to the normal consumption of the corresponding months of the previous year, which justifies the charging of the impugned detection bill. Hence, the determination of the POI for revision of the detection bill for 6,872 units is unjustified and the same is withdrawn.

6.6 In view of the foregoing discussion, we are of the considered view that the detection bill of Rs. 1,443,899/- against 18,326 units+23 kW MDI for the period from 23.06.2022 to 02.03.2023 charged to the Appellant is justified and payable by the Appellant.

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

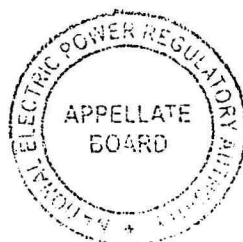
Abid Hussain
Member/Advisor (CAD)

Naweed Illahi Sheikh
Convener/DG (CAD)

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

Dated: 11-07-2025

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