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

NEPRA Office , Ataturk Avenue (East), G5/1, Islamabad
Tel. No.+92 051 2013200 Fax No. +92 051 2600030
Website: www.nepra.org.pk E-mail: ikramshakeel@nepra.org.pk

No. NEPRA/Appeal/002/2026/ 775

October 19, 2026

1. M/s. Good Luck Steel (Pvt.) Ltd,
Through its authorized representative,
Mr. Faisal, S/o. Altaf Hussain Mangrio,
C-16/A-168, Sindh Industrial Trading Centre,
Sukkur
Cell No. 0304-8744711

2. Chief Executive Officer,
SEPCO Ltd,
Old Thermal Station,
Sukkur

3. Muhammad Shafique,
Advocate,
3866/4, Lane 5-F, Tulsa Road,
Lalazar, Rawalpindi
Cell No. 0333-5239543

4. Executive Engineer (E),
SEPCO Ltd,
Operation Division,
Sukkur

5. Sub Divisional Officer (E),
SEPCO Ltd,
Operation Sub Division,
Sukkur Site, Sukkur

6. POI/Electric Inspector,
Sukur Region, Government of Sindh,
Energy Department, Irrigation Scrap Colony,
Military Road, Sukkur
Phone No. 071-9310693

Subject: **Appeal No.002/2026 (SEPCO vs. M/s. Good Luck Steel (Pvt.) Ltd.) Against the Decision Dated 01.12.2025 of the Provincial Office of Inspection to Government of the Punjab Sukkur Region, Sukkur**

Please find enclosed herewith the decision of the Appellate Board dated 19.10.2026 (05 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: 002 of 2026

Sukkur Electric Power Company Limited .....Appellant

Versus

M/s. Good Luck Steel (Pvt.) Ltd through Mr. Faisal Mangrio,
C-16/A-168, Sindh Industrial Trading Centre, Sukkur .....Respondent

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

For the Appellant:	For the Respondent:
Mr. Muhammad Shafique Advocate through Zoom Mr. Asad Mughal, Director Commercial Mr. Mushatq Abbasi CSD Mr. Meraj Sheikh XEN	Mr. Faisal Mangrio

DECISION

1. Brief facts of the case are that M/s. Good Luck Steel, the Respondent is an industrial consumer of SEPCO, the Appellant bearing Ref No.24-38114-0423103-U, with a sanctioned load of 4,900 kW, and the applicable tariff category is B-3. The Respondent filed a complaint before the Provincial Office of Inspection, Sukkur Region, Sukkur (hereinafter referred to as the "POI") on 25.09.2025 and challenged the bill of Rs.43,066,585/- for September 2025. The POI vide decision dated 01.12.2025 revised the bill for September 2025 as per the bill for October 2025.

2. Being dissatisfied, the Appellant has filed an appeal before NEPRA against the decision dated 01.12.2025 of the POI (the "impugned decision") 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 bill of Rs.43 million against 963,420 units+2,904 kW was charged to the Respondent in September 2025, which was initially challenged before the High Court of Sindh, Sukkur Bench and subsequently filed an application before the POI; that the Honorable High Court vide order dated 10.11.2025 disposed of the petition with the direction to POI to decide the matter within

fifteen (15) days; that a site inspection was conducted on 26.11.2025 in the presence of parties during which AMR and backup meter was downloaded and verified; that the POI without considering above facts passed the impugned decision directing the revision of September 2025 based on October 2025; that the impugned decision is quorum, non-judice, non-speaking and total against the express legal provisions relevant for the subject; that the impugned decision is unlawful authority and liable to be set aside as the Respondent exceed and misapplied whatever limited; that the POI misconstrued the billing cycle and consumption period and erred in holding that that the impugned bill for September 2025 needs to be revised, whereas it is fully proved through the authentic documents that the bill of September 2025 is legal, valid and justified.

3. Notice for filing reply/parawise comments to the appeal within 10 days, which were filed on 09.02.2026. In the reply, the Respondent prayed for dismissal of the appeal on the ground that the appeal is time-barred. The Respondent submitted that the Appellant debited a detection bill of Rs.43 million in September 2025, which was challenged before the POI. The Respondent further submitted that the impugned decision is legal, lawful, and well-reasoned, and the Appellant debited the unjustified units to the Respondent, which were declared illegal by the POI.
4. Hearing in the matter was initially conducted at NEPRA Head Office, Islamabad on 20.01.2026, wherein both parties tendered appearance through Zoom. The case was discussed in detail, and this forum vide order dated 20.01.2026 directed both parties for joint inspection of the metering equipment in the presence of POI as well as NEPRA representative, the operative portion of which is reproduced below:

> *"In view of the above, the hearing is adjourned till the next date with the direction to SEPCO to arrange an inspection of the metering equipment of the Respondent on 27.01.2026 (Tuesday) at 11:00 am in the presence of the Respondent and the Provincial Office of Inspection/Electric Inspector Sukkur Region, Sukkur. Meanwhile, the Appellant is directed to secure the impugned meter. A representative of the NEPRA Regional Office Sukkur will also attend the joint checking."*

5. In response, the Appellant vide letter dated 28.01.2026 submitted joint inspection report of the metering equipment of the Respondent. However, in order to seek clarification with regard to the accuracy of the metering equipment along with the applicable multiplication factor, another hearing was held on 16.02.2026, wherein both parties participated through Zoom. The Appellant was directed to conduct another joint inspection of the metering equipment of the Respondent to ascertain its accuracy, readings index, and applicable MF. In this regard, the premises of the

Respondent was again visited by the Appellant on 16.03.2026, and the accuracy of both the billing and backup meters was checked by phantom load by P&I and M&T staff, and reportedly both the billing and backup meters were found within limits. To reach just conclusion, this forum vide order dated 08.04.2026 directed the Appellant to (i) recover 60% amount of the impugned bill of September 2025 in two equal monthly installments, whereas recovery of the remaining 40% outstanding amount of the said bill shall remain suspended till final disposal of the case, (ii) for the restoration of electricity of the Respondent upon receipt of the first installment equivalent to 30% of the September 2025 bill, along with a post-dated Cheques for the second installment amounting to the remaining 30% of the said bill and (iii) to install check meters in series with the impugned backup and AMR billing meters of the Respondent to ascertain their accuracy on the partial load of the premises, Subsequently, the Appellant vide letter No.CEO/SEPCO/SUK/CCO/ 1907-08 dated 17.07.2026 submitted joint inspection report of metering equipment of the Respondent, which revealed that the impugned billing recorded 2000 units as compared to 1920 units recorded by the check meter during the period from 27.04.2026 to 08.05.2026, resulted in 4.16% error.

6. Arguments were heard, and the record placed before us was examined. Following has been observed:

i. **Preliminary objection of the Respondent regarding limitation**:

While considering the preliminary objection of limitation raised by the Respondent, it is noted that the Appellant obtained a copy of the impugned decision dated 01.12.2025 on 01.12.2025 and filed the present appeal before the NEPRA on 30.12.2025, which is within the prescribed limit of 30 days as given in Section 38(3) of the NEPRA Act. In view of the above, the objection of the Respondent regarding limitation is not valid and, therefore, dismissed.

ii. **Disputed bill of September 2025 charged against 963,420 units**:

It is an admitted fact that the bill of 985,680 units charged by the Appellant in August 2025 was paid by the Respondent without raising any objection. Thereafter, CTs of the impugned billing meter became defective, hence a new AMR meter with MF=8000 as a billing meter was installed by the Appellant vide MCO dated 21.08.2025, whereas the defective CTs of the impugned meter were replaced with new CTs having MF=8000 and the impugned meter was converted into a backup meter.

iii. The Appellant debited the bill of Rs.43,066,585/- against 963,420 units+2,904 kW MDI for September 2025 to the Respondent, detail of which is tabulated below:

Table

Period of bill for September 2025 (02.08.2025 to 02.09.2025)					
A	**B**	**C**	**D=C-B**	**F**	**G=DxF**
Impugned meter	Reading dated 02.08.2025	MCO dated 21.08.2025	Difference	MF	Units
Off-peak	168.48	316.25	147.77	6000	886620
Peak	39.54	51.58	12.04	6000	72240
Sub Total-1	208.02	367.83	159.81	6000	958860

A	B	C	D=C-B	F	G=DxF
New AMR meter	MCO dated 21.08.2025	Reading dated 02.09.2025	Difference	MF	Units
Off-peak	0.83	0.56	-0.27	8000	-2160
Peak	0.09	0.93	0.84	8000	6720
Sub Total-2	0.92	1.49	0.57	8000	4560
Grand Total:					**963,420 units**

iv. The Respondent challenged the above bill before the POI, who vide impugned decision directed the Appellant to revise the bill of September 2025 as per the consumption recorded in October 2025. Against which the Appellant preferred instant appeal before the NEPRA under Section 38(3) of the NEPRA Act.

v. The Appellant claimed that the bill of September 2025 was charged as per the consumption recorded by the impugned and new AMR meters, which is justified and payable by the Respondent. On the other hand, the Respondent asserted that the industry has been closed on 17.08.2025 due to the closure of business, hence the bill charged in September 2025 is unjustified, and the same be cancelled as already decided by POI.

vi. In compliance with the direction of this forum, the Appellant conducted joint inspections of the metering equipment of the Respondent on 27.01.2026, 17.02.2026, and 16.03.2026, wherein the metering equipment was checked on phantom load and found within permissible limits. However, the accuracy of the metering equipment could not be checked on the connected load due to the closure of the industry.

vii. To further verify the contention of both parties, this forum vide order dated 08.04.2026 directed the Appellant to (i) recover 60% amount of the impugned bill of September 2025 in two equal monthly installments, whereas recovery of the remaining 40% outstanding amount of the said

bill shall remain suspended till final disposal of the case, (ii) for the restoration of electricity of the Respondent upon receipt of the first installment equivalent to 30% of the September 2025 bill, along with a post-dated Cheques for the second installment amounting to the remaining 30% of the said bill and (iii) to install check meters in series with the impugned backup and AMR billing meters of the Respondent to ascertain their accuracy on the partial load of the premises. Subsequently, the Appellant vide letter No.CEO/SEPCO/SUK/CCO/1907-08 dated 17.07.2026 submitted joint inspection report of metering equipment of the Respondent, which revealed that the impugned billing was running 4.16% fast as compared to the check meter during the period from 27.04.2026 to 08.05.2026. The Appellant further informed that the metering equipment of the Respondent is functioning accurately, however this difference is due to no load on the premises. It is also an admitted fact that the Respondent neither made payment nor ran the industry on load as directed by this forum vide order dated 08.04.2026, hence exact extent of fastness/accuracy of the impugned metering equipment of the Respondent could not be determined by the Appellant.

7. Under these circumstances, we are of the considered view that:
   i. The bill of Rs.43,066,585/- against 963,420 units+2,904 kW MDI charged by the Appellant to the Respondent in September 2025 is justified, and payable by the Respondent.
   ii. However, the Appellant may keep the check meter installed in series with the impugned metering equipment of the Respondent, and, as and when the Respondent runs its industry on load, the accuracy of the impugned metering equipment shall be compared with the check meter, and the Respondent shall be afforded credit for the units corresponding to the quantum of fastness, if established on full running load.
   iii. The billing account of the Respondent may be overhauled accordingly.
8. Foregoing in view, the appeal is accepted and the impugned decision is set aside.

Abid Hussain
Member/Advisor (CAD)

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

Naweed Illahi Sheikh
Convener/DG (CAD)

Dated: 19-10-2026