National Electric Power Regulatory Authority
ISLAMIC REPUBLIC OF PAKISTAN
NEPRA Head Office
Ataturk Avenue (East) Sector G-5/1, Islamabad.
Ph:051-2013200, Fax: 051-2600021

Consumer Affairs Department

TCD 05/ 3956 -2026
October 09, 2026

Chief Executive Officer (CEO),
Lahore Electric Supply Company (LESCO),
22-A, Queen's Road Lahore.

Subject: **DECISION IN THE MATTER OF COMPLAINT FILED BY MR. MUHAMMAD MUNIR, M/S BLESSED TEXTILES LIMITED, UNDER SECTION 39 OF THE REGULATION OF GENERATION, TRANSMISSION & DISTRIBUTION OF ELECTRIC POWER ACT, 1997, AGAINST LESCO REGARDING EXCESSIVE BILLING (A/C# 24 11622 2114002, 24 11622 2114003, 24 11622 2114000).**
LESCO-NHQ-80595-09-26

Please find enclosed herewith the decision of NEPRA Complaints Resolution Committee (CRC) dated October 09, 2026, regarding the subject matter for necessary action.

Encl: As above

(Muhammad Abid)
Dy. Director (CAD)

CONSUMER AFFAIRS DEPARTMENT NEPRA Islamabad (CAD)

Copy to:

1. Chief Engineer/Customer Services Director, LESCO, 22-A, Queen's Road, Lahore.
2. Manager (Commercial), LESCO, 22-A, Queen's Road, Lahore
3. Incharge Complaint Cell, (Focal Person to NEPRA) LESCO, 22-A, Queens Road, Lahore.
4. Mr. Muhammad Munir, M/s Blessed Textiles Limited, 9th Floor, City Tower, 6-K, Main Boulevard, Gulberg-II, Lahore.

BEFORE THE
NATIONAL ELECTRIC POWER REGULATORY AUTHORITY
(NEPRA)
Complaint No. LESCO-NHQ-80595-09-26

M/s Blessed Textiles Limited, ... **Complainant**
Through **Mr. Muhammad Munir,**
9th Floor, City Tower, 6-K, Main Boulevard,
Gulberg-II, Lahore.

VS.

Lahore Electric Supply Company (LESCO), ... **Respondent**
22-A, Queen's Road Lahore.

Hearing: October 01, 2026

On Behalf of the Complainant: Mr. M. Munir
Mian Mahmood Rashid Adv.

On Behalf of the Respondent: Nemo

Subject: **DECISION IN THE MATTER OF COMPLAINT FILED BY MR. MUHAMMAD MUNIR, M/S BLESSED TEXTILES LIMITED, UNDER SECTION 39 OF THE REGULATION OF GENERATION, TRANSMISSION & DISTRIBUTION OF ELECTRIC POWER ACT, 1997, AGAINST LESCO REGARDING EXCESSIVE BILLING (A/C# 24 11622 2114002, 24 11622 2114003, 24 11622 2114000).**

This decision shall dispose of the complaint filed by Mr. Muhammad Munir, M/s Blessed Textiles Limited (hereinafter referred to as the "Complainant") against Lahore Electric Supply Company Limited (hereinafter referred to as the "Respondent" or "LESCO"), under Section 39 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (hereinafter referred to as the "NEPRA Act").

2. Brief facts of the case are that the Complainant in his complaint submitted that excessive bill has been charged by LESCO under the heads of "arrears" in the electricity bill for the month of July 2026. In order to proceed further, a hearing was held on October 01, 2026 which was attended by the representatives of the Complainant only whereas LESCO officials failed to attend the same. During the hearing, it revealed that the issue pertains to levy of taxes. The representative of Complainant informed that the honorable Lahore High Court, Lahore vide order dated 18.08.2022 in writ petition No. 49072/2022 directed LESCO to issue fresh bills to the petitioner deducting the amount of 'further tax' and 'extra tax' and petitioner shall pay the same within due date. However, LESCO in violation of the orders of Lahore High Court added arrears in July 2026. The Complainant further informed that NEPRA vide letter No. NEPRA/R/DG(Tariff)/TRF-100/MFPA/18342-60 dated September 4, 2026 directed XWDISCOs that while charging the fuel charges adjustment from their consumers, the order of Honorable Court(s), if any, be kept in mind and ensure compliance with the order(s) of the Court(s), whatsoever, in this

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NEPRA
Islamabad

regard,. In case of non-compliance of Court(s) Order(s) the concerned DISCO shall be held responsible for violating/ defying such orders of the Honorable Court(s). In view of the said, determination the legal counsel of the Complainant requested to direct LESCO to implement the order of Honorable Lahore High Court dated August 18, 2022. The prayer of the Complainant is not acceded to as the determination dated September 04, 2026 referred by the Complainant pertains to fuel price adjustment while the issue/ complaint pertains to taxes. The issue of charging of the levy and recovery of statutory taxes (Extra Tax/Further Tax) by LESCO under federal tax laws does not fall under the purview of NEPRA.

3. Moreover, a similar nature of complaint has already been decided by NEPRA in the matter of M/s Fawad Textile Mills Ltd (Complaint No. LESCO-NHQ-77464-08-26) **(copy enclosed)** wherein the Complainant was advised to approach the appropriate tax forum(s) for the redressal of his grievance regarding the disputed tax amount. In view of the said, the instant Complainant is also advised to proceed accordingly. The complaint is disposed of in above terms.

(Lashkar Khan Qambrani)
Member, Complaints Resolution Committee/
Director (CAD)

(Muhammad Irfan-ul-Haq)
Member, Complaints Resolution Committee/
Assistant Legal Advisor

(Naweed Illahi Shaikh)
Convener, Complaints Resolution Committee/
Director General (CAD)

CONSUMER AFFAIRS DEPARTMENT NEPRA Islamabad (CAD)

Islamabad, October 09 , 2026

National Electric Power Regulatory Authority
ISLAMIC REPUBLIC OF PAKISTAN
Attaturk Avenue (East) Sector G-5/1, Islamabad.
Ph: 051-2013200 Fax: 051-2600021

Consumer Affairs Department

TCD.05/3298 -2026
August 31, 2026

Chief Executive Officer,
Lahore Electric Supply Company (LESCO),
22-A, Queen's Road, Lahore.

Subject: DECISION IN THE MATTER OF ORDER OF HONORABLE ISLAMABAD HIGH COURT, ISLAMABAD DATED JULY 24, 2026 IN WRIT PETITION NO. 3541/2026: FAWAD TEXTILE MILLS LTD VS NEPRA ETC LESCO-NHQ-77464-08-26

Please find enclosed herewith the decision of NEPRA Complaints Resolution Committee (CRC), dated August 31, 2026 regarding the subject matter for necessary action and compliance.

Encl: As above

(Muhammad Abid)
Deputy Director (CAD)

Copy to:

1. Chief Engineer/Customer Services Director,
   LESCO, 22-A, Queen's Road, Lahore.
2. Incharge Complaint Cell, (Focal Person to NEPRA),
   LESCO, 22-A, Queens Road, Lahore.
3. M/s Fawad Textile Mills Ltd,
   Kamogil, 49-KM, Multan Road, Near Bhai Pheru,
   Tehsil Chunian.
4. Mr. Khalil-ur-Rehman, Advocate High Court,
   SKB Law Associates, 3rd Floor, Hameed Law Chambers,
   Near Al-Taj Hotel, 1-Turner Road, Lahore.
   Email: skblawassociates@gmail.com
   0321-4457240/ 042-37363919

BEFORE THE
NATIONAL ELECTRIC POWER REGULATORY AUTHORITY
(NEPRA)
Complaint No. LESCO-NHQ-77464-08-26

M/s Fawad Textile Mills Ltd, ... **Complainant**
Kamogil, 49-KM, Multan Road, Near Bhai Pheru,
Tehsil Chunian, District Kasur.

VERSUS

Lahore Electric Supply Company (LESCO) ..... **Respondent**
22-A, Queen's Road Lahore.

Date of Hearing:	August 12, 2026
Complainant:	Mr. Javed Iqbal Mr. Khalid Ur Rehman, Advocate
Respondent:	Mr. Waseem Iqbal, Director (Complaints)

Subject: **DECISION IN THE MATTER OF ORDER OF HONORABLE ISLAMABAD HIGH COURT, ISLAMABAD DATED JULY 24, 2026 IN WRIT PETITION NO. 3541/2026: FAWAD TEXTILE MILLS LTD VS NEPRA ETC**

DECISION

In pursuance to the Orders of Honorable Islamabad High Court, Islamabad dated July 24, 2026 in Writ Petitions No. 3541/2026, this decision shall dispose of the complaint filed by M/s Fawad Textile Mills Ltd, Kamogil, 49-KMm Multan Road, Near Bahi Pheru, Tehsil Chunian District Kasur (hereinafter referred to as the "Complainant" or "Petitioner") against Lahore Electric Supply Company Limited (hereinafter referred to as the "Respondent" or "LESCO"), under Section 39 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (hereinafter referred to as the "NEPRA Act").

2. Brief facts of the case are that the Honorable Islamabad High Court vide order dated July 24, 2026 in W.P. No. 3541/2026; directed NEPRA to decide the pending complaint within 30-days. The primary grievance of the Complainant pertains to an amount of Rs. 2,083,344/- charged under the heads of "deferred amount / unpaid debt / arrears" charged by LESCO in the electricity bill issued for the month of June, 2026. According to the Complainant, LESCO initially charged extra tax and further tax for the billing months of August 2025, November 2025, and December 2025. Although the same amount was withdrawn/refunded to the Complainant by LESCO through adjustments in future bills, however, LESCO again charged the said disputed arrears amounting i.e. Rs. 2,083,344/- in the bill issued for the month of June, 2026.

3. The matter was taken up with LESCO and hearing was held at NEPRA Head Office, Islamabad which was attended by both the parties wherein case was discussed in detail. During the hearing LESCO submitted that the disputed amount of Rs. 2,083,344/- pertains to statutory taxes (extra tax and further tax) levied in accordance with the provisions of the Sales Tax Act, 1990, and applicable Federal Board of Revenue (FBR) notifications. LESCO further apprised that as a licensee, LESCO acts merely as a collecting agent on behalf of the Federal Government (FBR) for statutory taxes, and the levy, deferment, or waiver of statutory taxes does not fall under the operational jurisdiction or tariff determination domain of LESCO.

4. The case has been examined in detail in the light of arguments advanced by the parties, documents placed on record and applicable law. Following has been observed:

(i) The Complainant has an industrial connection from LESCO on the name of M/s Fawad Textile Mills Limited located at 1.5 KM, Defense Road, Off Raiwind

CONSUMER AFFAIRS DEPARTMENT
NEPRA
Islamabad
(CAD)

Road, Lahore against Reference No. 24119199002900 U with a Sanctioned Load of 1500 kW under Tariff Category B-3.

(ii) During the hearing, the representative of the Complainant apprised that initially LESCO charged an amount of Rs. 20,83,344/- in the electricity of January, 2026 on account of extra tax & further tax for the months of August-2025, November-2025 and December-2025. The Complainant challenged the charging these taxes before the Honorable Lahore High Court, Lahore vide W.P.No. 77812/2025, W.P.No. 2573/2025 and W.P.No. 54213/2025. The Court, vide order dated January 20, 2022, directed the Complainant to approach the Commissioner Inland Revenue, LTO Lahore with a copy of the petition. The Commissioner was directed to treat the petition as a representation, hear all concerned parties, and decide the matter through a well-reasoned speaking order, preferably within two weeks. Meanwhile, no coercive action was to be taken for recovery of the disputed extra sales tax until the Commissioner's decision. In response, LESCO deferred the disputed amount, however, the said disputed amount was again charged by LESCO to the Complainant in the electricity bill of June, 2026. Besides, the Commissioner Inland Revenue, Lahore has not decided the matter despite of lapse of the given time period court.

(iii) The Complainant approached the Honorable Islamabad High Court whereby the court vide order dated July 24, 2026 in W.P. No. 3541/2026; directed NEPRA to decide the pending complaint within thirty days under Section 39 of the NEPRA Act. Pursuant to the directions of the court in the above writ petition, NEPRA conducted a hearing to address the Complainant's dispute regarding imposition of taxes amounting to Rs. 2,083,344/- by LESCO as deferred arrears in June, 2026. During the hearing, LESCO maintained the earlier submission that the disputed amount represents statutory extra and further taxes levied under the *Sales Tax Act, 1990* and FBR notifications, arguing that as a mere collection agent for the Federal Government, the levy, deferment, or waiver of such statutory taxes falls entirely outside its operational jurisdiction and NEPRA's tariff determination domain.

(i) Imposition, calculation, exemption, or collection of statutory taxes such as General Sales Tax (GST), Extra Tax, Further Tax, and Income Tax are statutory levies imposed by the Parliament / Federal Government under fiscal legislation (Sales Tax Act, 1990 / Income Tax Ordinance, 2001) and administered exclusively by the Federal Board of Revenue (FBR) whereas NEPRA's regulatory scope under Section 39 of the NEPRA Act and the Consumer Service Manual (CSM) is limited to complaints for violation of NEPRA Act and other enabling rules and regulations. Therefore, determination of tax liabilities or disputes involving FBR statutory levies falls outside the regulatory domain and purview of NEPRA.

5. Foregoing in view, it is concluded that the dispute raised by the Complainant pertains to the levy and recovery of statutory taxes (Extra Tax / Further Tax) under federal tax laws, which does not fall under the purview of NEPRA. Therefore, the Complainant may approach the appropriate tax forum(s) for the redressal of its grievance regarding the disputed tax amount. The complaint is disposed of in above terms.

(Lashkar Khan Qambrani)
Member, Complaints Resolution Committee
Director (Consumer Affairs)

(Muhammad Irfan ul Haq)
Member, Complaints Resolution Committee
Assistant Legal Advisor

(Naweed Illahi Shaikh)
Convener, Complaints Resolution Committee
Director General (Consumer Affairs)

Islamabad, August 31, 2026