



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](http://www.nepra.org.pk) E-mail: [office@nepra.org.pk](mailto:office@nepra.org.pk)

No. NEPRA/AB/Appeal/069/2022/ 623

October 10, 2023

1. Muhammad Mustafa,  
S/o. Muhammd Rafique,  
R/o. Dera Bawry, Bashmula Mahndi Abad,  
Vanike Tarar, Tehsil & District Hafizabad
2. Chief Executive Officer,  
GEPCO Ltd, Head Office,  
565-A, Model Town,  
G.T. Road, Gujranwala
3. Barrister Ahmed Pervaiz,  
Advocate Supreme Court of Pakistan,  
20-Sir Ganga Ram Mansions,  
The Mall, Lahore
4. Ch. Ansar Mehmood Dhothar,  
Advocate High Court,  
Judicial Complex, Hafizabad
5. Executive Engineer,  
GEPCO Ltd,  
Jalalpur Bhattian Division,  
District Hafizabad
6. Sub Divisional Officer (Operation),  
~~GEPCO~~ Ltd,  
Vanike Tarar Sub Division,  
Vanike Tarar, District Hafizabad
7. POI/Electric Inspector,  
Gujranwala Region, Energy Department,  
Govt. of Punjab, Munir Chowk,  
Near Kacheri Road, Gujranwala

Subject: **Appeal Titled GEPCO Vs. Muhammad Mustafa Against the Decision Dated 12.04.2022 of the Provincial Office of Inspection to Government of the Punjab Gujranwala Region, Gujranwala**

Please find enclosed herewith the decision of the Appellate Board dated 10.10.2023 (18 pages), regarding the subject matter, for information and necessary action accordingly.

Encl: **As Above**

(Ikram Shakeel)  
Deputy Director (AB)

Forwarded for information please.

1. Director (IT) –for uploading the decision on NEPRA website



## National Electric Power Regulatory Authority

### Before Appellate Board

In the matter of

### Appeal No.069/POI-2022

Gujranwala Electric Power Company Limited

.....Appellant

Versus

Muhammad Mustafa S/o. Muhammad Rafique,  
R/o. Dera Bawry Mahndi Abad, Vanike Tarar,  
Tehsil & District Hafizabad

.....Respondent

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

#### For the Appellant:

Mr. Jawad H. Tarar Advocate  
Mr. Mubashir Hussain SDO

#### For the Respondent:

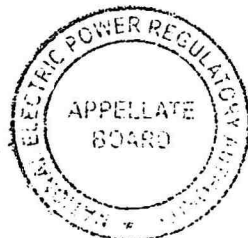
Ch. Ansar Mehmood Dhothar Advocate  
Mr. Muhammad Mustafa

### DECISION

1. Brief facts leading to the filing of instant appeal are that Mr. Muhammad Mustafa (hereinafter referred to as the "Respondent") is an industrial consumer of GEPCO (hereinafter referred to as the "Appellant") bearing Ref No.28-12254-0796300 with a sanctioned load of 320 kW and the applicable tariff category is B-2(b). The metering equipment of the Respondent was checked by the Appellant on 02.09.2020 and the billing meter bearing No.209912 (the "first meter") was found 33.33% slow, therefore,

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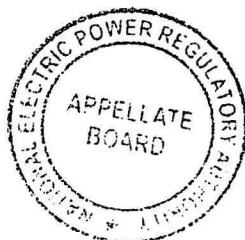




## National Electric Power Regulatory Authority

the multiplication factor (the “MF”) was raised from 160 to 240 for onward billing. Subsequently, the first meter was replaced with a new meter bearing No.210194 (the “second meter”) by the Appellant on 23.01.2021. Later on, the metering equipment of the Respondent was checked by the M&T team of the Appellant on 23.06.2021 in which the second meter was found running 66.66% slow due to two phases being dead, hence the MF was further enhanced from 160 to 480 to account for 66.66% slowness of the second meter w.ef June 2021 and onwards.

2. Being aggrieved with the abovementioned actions of the Appellant, the Respondent filed an application dated 12.08.2021 before the Provincial Office of Inspection, Gujranwala Region, Gujranwala (hereinafter referred to as the “POI”) and challenged the bills for June 2021 and July 2021. The metering equipment of the Respondent was checked by the POI on 17.08.2021 in the presence of both parties, wherein the second meter was found burnt. The same second meter was again checked by the POI on 05.10.2021 in the presence of both parties and it was found tampered (all three phases were intentionally cut) for the dishonest abstraction of electricity, joint checking report dated 05.10.2021 was signed by both parties without raising any objection. The Appellant issued notice dated 08.10.2021 to the Respondent regarding the theft of electricity and registered FIR dated 08.10.2021 with the police against the Respondent. Thereafter, a detection bill of Rs.12,218,580/- for 496,800 units for six months i.e. February 2021 to July 2021 was debited by the Appellant to the Respondent on the



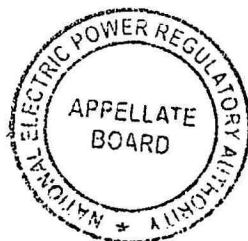
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basis of 60% load factor of the sanctioned load i.e. 320 kW and added to the bill for December 2021. The Respondent filed another application dated 24.01.2022 before the POI and challenged the above detection bill. Both the applications were clubbed and disposed of by the POI vide single consolidated decision dated 12.04.2022 (hereinafter referred to as the "impugned decision") in which the detection bill of Rs.12,218,580/- for 496,800 units for six months i.e. February 2021 to July 2021 and the bills for the period April 2021 to July 2021 along with Fuel Price Adjustment (FPA) charges were cancelled. As per the impugned decision, the Appellant was allowed to charge net 27,901 units for the period from April 2021 to 19.07.2021.

3. Subject appeal has been filed against the afore-referred decision dated 12.04.2022 of the POI (hereinafter referred to as the "impugned decision") by the Appellant before the NEPRA, wherein it is contended that the first meter of the Respondent was found 33.33% slow during checking dated 02.09.2020, therefore, the MF was raised from 160 to 240 for onward billing till the replacement of the first meter on 23.01.2021. The Appellant further contended that the second meter was found running 66.66% slow due to two phases being dead during another checking of the M&T team of the Appellant on 23.06.2021, hence the MF was further enhanced from 160 to 480 to account for 66.66% slowness of the meter. As per the Appellant, the second meter was checked by the POI on 05.10.2021 and it was found tampered (all three phases cut intentionally) for the dishonest abstraction of electricity, therefore electricity of the



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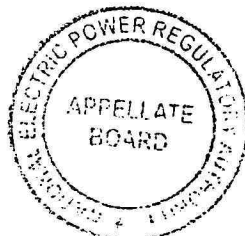
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premises was disconnected, and removed material was handed over to police vide letter dated 06.10.2021. According to the Appellant, notice dated 08.10.2021 thereof was served to the Respondent and FIR No.530/2021 dated 08.10.2021 was registered against the Respondent and a detection bill of Rs.12,218,580/- for 496,800 units for six months i.e. February 2021 to July 2021 was debited to the Respondent on the basis of 60% load factor of the sanctioned load i.e. 320 kW. The Appellant submitted that the POI misconceived the real facts of the case as the above detection bill was debited to the Respondent on account of dishonest abstraction of energy under Section 26-A of the Electricity Act, 1910, reliance in this regard was placed on the various judgments of the honorable Supreme Court of Pakistan reported in PLD 2012 SC 371, PLD 2006 SC 328 and 2004 SCMR Page 1679. According to the Appellant, the POI failed to consider its checking report dated 05.10.2021 and declared the aforesaid detection bill as void, unjustified, and of no legal effect. The Appellant stated that the POI failed to appreciate 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. Proceedings by the Appellate Board

Upon filing of the instant appeal, a Notice dated 15.06.2022 was sent to the Respondent

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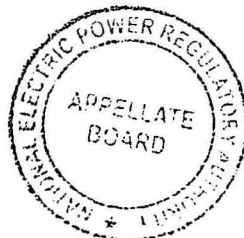


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for filing reply/para-wise comments to the appeal within ten (10) days, which were filed on 05.07.2022. In his reply, the Respondent denied the allegation of theft of electricity levelled by the Appellant and averred that the second meter remained 66% slow during the disputed period, whereas the Appellant's stance regarding tampering with the second meter is based on concocted stories as it was checked by the POI after four months of its burning, hence the Respondent cannot be held accountable for the discrepancy observed during the joint checking of the POI. As per Respondent, the POI after correct perusal of the record and material evidences rendered the impugned decision and rightly cancelled the illegal, unjustified detection bill of Rs.12,218,580/- for 496,800 units for six months i.e. February 2021 to July 2021 debited by the Appellant on the basis of 60% load factor of the sanctioned load. He prayed for upholding the impugned decision and for the dismissal of the appeal.

### 5. Hearing

- 5.1 Hearings in the matter of the subject Appeals were fixed thrice i.e.02.09.2022, 29.09.2022, and 25.11.2022, which however were adjourned on the request of either the Respondent or the Appellant.
- 5.2 Finally, hearing in the subject matter was conducted at NEPRA Regional Office Lahore on 03.06.2023 in which the learned counsel along with other officials was present on behalf of the Appellant and a counsel along with the Respondent was





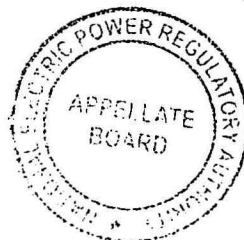
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present. During the hearing, learned counsel for the Appellant reiterated the same version as contained in memo of the appeal and contended that the billing meter of the Respondent was checked by the POI twice i.e. 17.08.2021 and 05.10.2021, wherein the second meter was found burnt and during the second checking, it was declared tampered (three phases intentionally cut) for the dishonest abstraction of electricity, therefore electricity of the premises was disconnected and the removed material was handed over to police. Learned counsel for the Appellant stated that notice dated 08.10.2021 was served to the Respondent, which remained unanswered, therefore FIR No.530/2021 dated 08.10.2021 was lodged against the Respondent, and the detection bill amounting to Rs.12,218,580/- for 496,800 units for six months i.e. February 2021 to July 2021 was debited by the Appellant to the Respondent on the basis of the 60% load factor of the sanctioned load i.e. 320 kW. Learned counsel for the Appellant averred that the POI even did not consider its own checking report dated 05.10.2021, wherein the tampering was established and passed a biased order. As per learned counsel for the Appellant, the POI failed to decide the matter within 90 days, which is violative of Section 26(6) of the Electricity Act 1910, hence the impugned decision became vague. Learned counsel for the Appellant defended the charging of the impugned detection bill and prayed that the same be declared as justified and payable by the Respondent.

5.3 On the other hand, learned counsel for the Respondent rebutted the version of the

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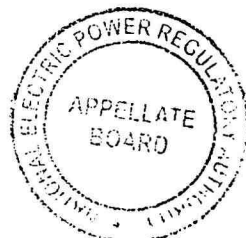
Appellant and averred that the second meter was initially checked by the M&T team of the Appellant on 23.06.2021 and it was found 66% slow due to dead phases. Learned counsel for the Respondent averred that the second meter was burnt in July 2021 due to the rain. He defended the impugned decision for declaring the detection bill of Rs.12,218,580/- for 496,800 units for six months i.e. February 2021 to July 2021 as null and void and prayed that the impugned decision is liable to be maintained.

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

**6.1 Preliminary objection of the Appellant regarding jurisdiction of the POI:**

At first, the preliminary objection of the Appellant regarding the jurisdiction of the POI needs to be addressed. In the instant appeal, the learned counsel for the appellant (GEPCO) challenged the jurisdiction of the Provincial Office of Inspection to adjudicate the complaint of the Respondent (Consumer) under Section 38 of the NEPRA Act regarding dishonest abstraction of energy. The Appellant contends that in the cases of detection bills, the Electric Inspector of the Government of Punjab Lahore Region Lahore is the competent forum to deal with such cases u/s 26(6) of the Electricity Act, 1910.

6.2 In order to come up with an opinion on the above-said proposition of law, it is necessary to analyze the relevant laws. Section 26(6) of the Electricity Act, 1910 deals with the disputes between consumers and a licensee over electricity meters and grants power to the Electric Inspector to resolve the same. The said provision reads as under:







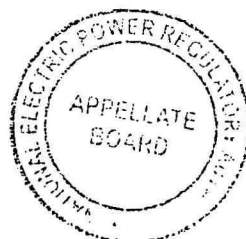
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*“(6) Where any difference or dispute arises between a licensee and a consumer as to whether any meter, maximum demand indicator or other measuring apparatus is or is not correct the matter shall be decided, upon the application of either party, by an Electric Inspector, within a period of ninety days from the date of receipt of such application, after affording the parties an opportunity of being heard, and where the meter, maximum demand indicator or other measuring apparatus has, in the opinion of an Electric Inspector, ceased to be correct, the Electric Inspector shall estimate the amount of energy supplied to the consumer or the electrical quantity contained in the supply, during such time as the meter, indicator or apparatus has not, in the opinion of the Electric Inspector, been correct; and where the Electric Inspector, fails to decide the matter of difference or dispute within the said period or where either the licensee of the consumer decline to accept the decision of the Electric Inspector, the matter shall be referred to the Provincial Government whose decision shall be final:*

*Provided that, before either a licensee or a consumer applies to the Electric Inspector under this subsection, he shall give to the other party not less than seven days' notice of his intention so to do.”*

6.3. Section 3 (2) (a) of Punjab ((Establishment and Powers of Office of Inspection) Order, 2005 empowers the POI to deal with the complaints in respect of metering, billing, and collection of tariff and other connected matters and pass necessary orders. According to Section 10 of the above-said order:

*“An aggrieved person may file an appeal against the final order made by the Office of Inspection before the Government or if the Government by general or special order, so directs, to the advisory board constituted under section 35 of the Electricity Act, 1910, within 30 days, and the decision of the Government or the advisory board, as the case may be, shall be final in this regard.”*





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6.4. Section 38 of the NEPRA Act also provides a mechanism for the determination of disputes between the consumers and the distribution licensee. The said provision reads as under:

*“38. Provincial offices of inspection.-(1) Each Provincial Government shall-*  
*(a) Establish offices of inspection that shall be empowered to-*

*(i) Enforce compliance with distribution companies' instructions respecting metering, billing, electricity consumption charges and decision of cases of theft of energy; and*

*(ii) make determination in respect of disputes over metering, billing and collection of tariff and such powers may be conferred on the Electric Inspectors appointed by the Provincial Government under section 36 of the Electricity Act, 1910 (Act IX of 1910), exercisable, in addition to their duties under the said Act.*

*(b) Establish procedures whereby distribution companies and consumers may bring violations of the instructions in respect of metering, billing and collection of tariff and other connected matters before the office of inspection; and*

*(c) Enforce penalties determined, by the Provincial Government for any such violation.*

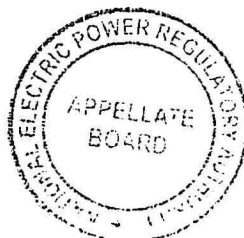
*(2) The Provincial Governments may, upon request by the Authority, submit to the Authority—*

*(a) ....*

*(b) ...*

*(3) Any person aggrieved by any decision or order of the Provincial Office of Inspection may, within thirty days of the receipt of the order, prefer an appeal to the Authority in the prescribed manner and the Authority shall decide such appeal within sixty days.”*

6.5. Here question arises whether disputes related to Section 26(6) of the Electricity Act, 1910 can be heard and decided by the POI, and thereafter appeal lies before Advisory

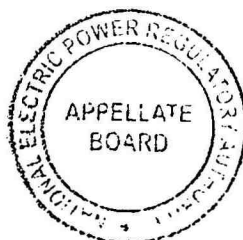




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Board or NEPRA. Both enactments are special laws and provide a mechanism for the determination of disputes between consumers and licensees. Under section 38(1)(a)(ii) of the NEPRA Act, the Provincial Office of Inspection (POI) is empowered to make the determination in respect of disputes over metering, billing and collection of tariff and such powers are conferred on the Electric Inspectors appointed by the Provincial Government under section 36 of the Electricity Act, 1910 (IX of 1910), exercisable, in addition to their duties under the said Act. Through the Regulation of Generation, Transmission, and Distribution of Electric Power (Amendment) Act, 2011 (XVIII of 2011), subsection (3) to section 38 of the NEPRA Act was inserted on 29.09.2011 whereby an appeal before NEPRA against the decision of POI regarding metering, billing, and collection of the tariff was provided. It is observed that the Provincial Office of Inspection is no different person rather Electric Inspector conferred with the powers of the Provincial Office of Inspection for deciding disputes between the consumers and the licensees over metering, billing and collection of tariffs.

- 6.6. Further Section 45 of the NEPRA Act enumerated the relationship of the NEPRA Act with other laws and provides that the provisions of the Act, Rules, and Regulations made and licenses issued thereunder shall have the effect notwithstanding anything to the contrary contained and any other law. Rule and Regulation for the time being in force and any such law Rules or Regulations shall to the extent of any inconsistency, cease to have effect from the date this Act comes into force.

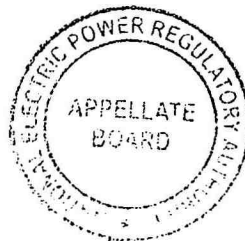




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6.7. The honorable Lahore High Court in its reported Judgement **2018 PLD 399** decided that an appeal against the decision of the Provincial Office of Inspection (POI)/Electric Inspector lies with the Authority. Salient points of the judgment are as under:

- (i) Section 26(6) of the Electricity Act, 1910 the ambit and scope of dispute is confined only to the electricity meters/other measuring apparatuses while the scope of Section 38 of the NEPRA Act is much wider in comparison. Section 38 of the NEPRA Act empowers the Provincial Office of Inspection not only to enforce compliance with the instructions of the distribution companies regarding metering, billing, electricity consumption charges and decisions in cases of theft of energy but also requires it to make determinations in respect of disputes over metering, billing, and collection of tariff.
- (ii) The reading of the NEPRA Act quite clearly demonstrates that the dispute resolution mechanism provided in the Electricity Act, 1910 has now been replaced by the NEPRA Act, which law is later and is also much wider in its scope as it encompasses disputes over metering, billing and collection of tariff.
- (iii) Electricity being the Federal subject exclusively, any dispute in regard thereto between distribution companies and their consumers will necessarily have to be adjudicated upon by the Provincial Office of Inspection as per the dictate of the NEPRA Act.
- (iv) Prior to the passing of the Eighteenth Amendment in the Constitution, electricity





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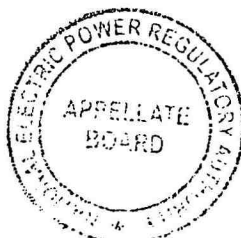
was placed in the concurrent list. With the introduction of the Eighteenth Amendment through the Constitution (Eighteen Amendment) Act, 2010 the concurrent list was abolished, and electricity was placed at Entry 4 of Part II of the Fourth Schedule where after it became exclusively a Federal subject.

- (v) The two enactments i.e. Electricity Act, of 1910 and the NEPRA Act continue to exist side by side providing two different appellate fora to hear appeals against the orders of the Electric Inspector and the Provincial Office of Inspection. Both enactments are special laws. In a similar situation, the honorable High Court while rendering judgment in Writ Petition No. 6940 of 2013 titled "S.M. Food Makers and others v. Sui Northern Gas Pipelines, etc" held as follows:

*"It is now well settled that the general rule to be followed in case of conflict between two statutes is that the later abrogates the earlier one".*

- (vi) The Lahore High Court, in the above circumstances, declared that the decision rendered on a complaint filed before the Electric Inspectors shall be treated to have been given by the Provincial Office of Inspection and that the appeal against the decision of the Electric Inspector / Provincial Office of Inspection after the enactment of subsection (3) of Section 38 of the NEPRA Act shall lie before the Authority as defined in NEPRA Act.

6.8. Further, the observations of the Lahore High Court were also endorsed by the honorable Supreme Court of Pakistan vide its Judgement dated 08-03-2022 in Civil Petition 1244





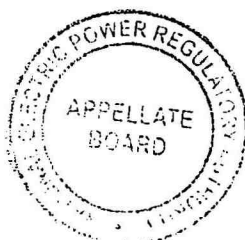
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of 2018 titled “GEPCO, etc. v/s PTV & another” whereby it was held that a comparative reading of section 10 of Punjab (Establishment and Powers of Office of Inspection) Order, 2005 as well as section 38(3) of the NEPRA Act makes it abundantly clear that provisions of section 10 of the 2005 Order and section 38(3) are clearly in conflict. In view of the fact that the Ordinance is a Federal statute and admittedly the subject of electricity falls within the Federal Legislative List, it would clearly prevail over the 2005 Order.

6.9. In view of the above-quoted provisions of laws and Judgements, we are of the considered view that the disputes under section 26(6) of the Electricity Act and 38(1)(a)(ii) are to be adjudicated by the Provincial Office of Inspection and NEPRA is the competent forum to decide the appeals. In view of the foregoing, the objection of the Appellant is dismissed.

6.10 **Objection regarding the time limit for POI for deciding the complaint:**

As per the record, the Respondent filed two complaints before the POI on 12.08.2021 and 24.01.2022 under Section 38 of the NEPRA Act. POI pronounced its decision on 12.04.2022 i.e. after 244 days of receipt of the first complaint. The Appellant has objected that the POI was bound to decide the matter within 90 days under Section 26(6) of the Electricity 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





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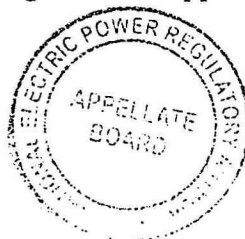
overrides provisions of the Electricity Act, 1910. Reliance in this regard is placed on the judgments of the honorable Lahore High Court Lahore reported in *PLJ 2017 Lahore 627* and *PLJ 2017 Lahore 309*. Keeping in view the overriding effect of the NEPRA Act being later in time, and the above-referred decisions of the honorable High Court, hence the objection of the Respondent is rejected.

### 6.11 Objection regarding prior notice before approaching the POI:

As regards another objection of the Appellant for not issuing notice as per the Electricity Act, 1910 by the Respondent before filing a complaint to the POI, it is elucidated that the matter was adjudicated by the POI under Section 38 of the NEPRA Act, 1997 and as per procedure laid down in Punjab (Establishment and Powers of Office of Inspection) Order, 2005, which do not require for service of any notice before approaching the POI. The above objection of the Appellant is not valid, therefore overruled.

6.12 The Respondent filed two applications before the POI and challenged the bills of June 2021, July 2021, detection bill of Rs.12,218,580/- for 496,800 units for six months i.e. February 2021 to July 2021, and the FPA included in the bill of December 2021.

6.13 Admittedly, the first meter of the Respondent was replaced with the second meter on 23.01.2021 due to 33% slowness. During the M&T team checking dated 23.06.2021, the second meter of the Respondent was found running 66% slow due to two phases being dead. In the said checking of the Appellant, there is no evidence that the







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Respondent was involved in the illegal abstraction of electricity through tampering with the second meter, hence there is no justification to include the period from February 2021 to June 2021 due to alleged theft of electricity in the impugned detection bill.

6.14 In view of the above discussion, the detection bill of Rs.12,218,580/- debited for the period from February 2021 to July 2021 to the Respondent by the Appellant based on 60% load factor of the sanctioned load i.e. 320 kW is illegal, unjustified and the same is liable to be cancelled.

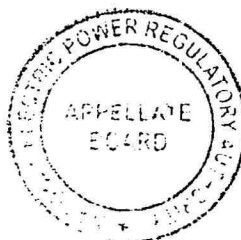
6.15 Clause 4.3.3c(ii) of the CSM-2021 being relevant in the instant case is reproduced below:

*"4.3.3 (c) If the impugned metering installation should prove to be incorrect during the above checking(s), GEPCO shall install a "correct meter" immediately or within two billing cycles if meters are not available.*

*(i) In case slowness is established, GEPCO shall enhance multiplying factor for charging actual consumption till the replacement of the defective metering installation.*

*(ii) Further, charging of a bill for the quantum of energy lost if any, because of malfunctioning of metering installation shall not be more than two previous billing cycles."*

6.16 Since 66% slowness in the second meter was observed by the Appellant on 21.06.2021, the Respondent is liable to be charged 66% slowness for two previous months i.e. April 2021 and May 2021 as per Clause 4.3.3.c(ii) of the CSM-2021 and the bill for June 2021 with enhanced MF=480 due to 66% slowness of the second meter in







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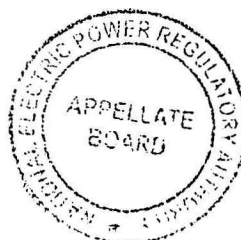
pursuance of Clause 4.3.3c(i) of the CSM-2021. The impugned decision is liable to be modified to this extent.

### 6.17 Disputed bill for July 2021

The Appellant debited the bill for July 2021 with 66% slowness of the meter, thereafter the bills for August 2021 and onwards were debited with nill consumption. On 17.08.2021, the metering equipment of the Respondent was checked by the POI in the presence of both parties and the second meter was found burnt. During another joint checking of the POI on 05.10.2021, the second meter was found tampered (three phases intentionally cut) for committing theft of electricity, the Respondent did not object to the said checking report. In this scenario, the Appellant may charge the detection bill for one month only i.e. July 2021 to the Respondent as per Clause 9.1.3 of the CSM-2021, calculation of the said detection bill be made as per Annex-V of the CSM-2021 in the below table:

#### Period of detection bill: July 2021

A. Units to be charged	= S/L (kW) x LF x No. of Hrs.	
	= 320 x 0.5 x 730	= 116,800 units
B. Total units already charged =		60480 units
	=	
C. Net units to be charged	= A - B	= 56,320 units





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6.18 In view of the above, the Respondent is liable to be charged the detection bill for net 56,320 for July 2021 only. The impugned decision is liable to be modified to this extent.

6.19 As the dispute of billing till July 2021 is determined in the above paras, only the arrears of Rs.106,115/- added by the Appellant will be assessed. Examination of the billing statement of the Respondent shows that the amount of Rs.106,115/- appears in the opening balance of the bills for October 2021, November 2021, and December 2021. However, the Appellant neither provided any detail with regard to the said amount nor could justify it through verifiable documents. Under these circumstances, we are inclined to agree with the finding of the POI for the cancellation of the arrears of Rs.106,115/- included in the bill for December 2021.

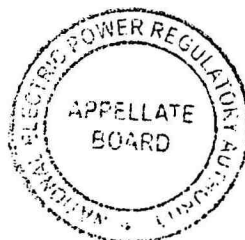
7. In view of the above, we have reached the conclusion that:

7.1 Detection bill of Rs.12,218,580/- for 496,800 units for six months i.e. February 2021 to July 2021 charged by the Appellant to the Respondent @ 60% load factor of the sanctioned load i.e.320 kW is unjustified and the same is cancelled.

7.2 The arrears of Rs.106,115/- added in the bill of December 2021 are illegal and unjustified and the same are null and void.

7.3 The Respondent may be charged the revised bills as per the detail given below:

- i. 66% slowness for the previous two months i.e. April 2021 and May 2021 as per Clause 4.3.3c(ii) of the CSM-2021.





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- ii. Bill of June 2021 with enhanced MF=480 due to 66% slowness of the second meter.
- iii. Detection bill of net 56,320 units for July 2021 as per Clause 9.1.3 of the CSM-2021.

7.4 The billing account of the Respondent may be overhauled, accordingly.

8. Impugned decision is modified in the above terms.

Abid Hussain  
Member

Naveed Illahi Sheikh  
Convener

Muhammad Irfan-ul-Haq  
Member

Dated: 10-10-2023

