



**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: [ikramshakeel@nepra.org.pk](mailto:ikramshakeel@nepra.org.pk)

No. NEPRA/Appeal/078/2024/ 235

March 14, 2025

- |  |   |
|--|---|
| 1. Iqbal Ahmad Sheikh,<br>S/o. Abdul Salam Sheikh,<br>R/o. 326, Ravi Block,<br>Allama Iqbal Town, Lahore<br>Cell No. 0300-4334959                                      | 2. Chief Executive Officer,<br>LESCO Ltd,<br>22-A, Queens Road,<br>Lahore             |
| 3. Rao Riaz Ahmad,<br>Advocate High Court,<br>Office No. 16, 3 <sup>rd</sup> Floor,<br>Nizami Plaza, 13-Fane Road,<br>Lahore<br>Cell No. 0300-4990042                  | 4. Assistant Manager (Operation),<br>LESCO Ltd,<br>Canal Road Sub Division,<br>Lahore |
| 5. POI/Electric Inspector,<br>Lahore Region-II,<br>Energy Department, Govt. of Punjab,<br>342-B, Near Allah Hoo Chowk,<br>Johar Town, Lahore<br>Phone No. 042-99333968 |   |

**Subject: Appeal No.078/2024 (LESCO Vs. Iqbal Ahmad Sheikh) Against the Decision Dated 25.03.2024 of the Provincial Office of Inspection to Government of the Punjab Lahore Region-II, Lahore**

Please find enclosed herewith the decision of the Appellate Board dated 14.03.2025 (04 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.078/POI-2024

Lahore Electric Supply Company Limited

.....Appellant

Versus

Iqbal Ahmed Sheikh S/o. Abdul Salam Sheikh,  
R/o. 326, Ravi Block, Allama Iqbal Town, Lahore

.....Respondent

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

For the Appellant:

Rao Riaz Ahmed Advocate

For the Respondent:

Nemo

### DECISION

1. Brief facts leading to the filing of instant appeal are that Iqbal Ahmed Shiekh (hereinafter referred to as the "Respondent") is a domestic consumer of Lahore Electric Supply Company Limited (hereinafter referred to as the "Appellant") bearing Ref No.09-11233-0835901-U with sanctioned load of 02 kW and the applicable Tariff category is A-1(a). The Appellant checked the impugned meter of the Respondent on 03.07.2023 and reportedly, the Respondent was found stealing electricity through tampering with the meter. Resultantly, a detection bill of Rs.99,804/- for 1,745 units for three (03) months for the period from April 2023 to June 2023 was charged by the Appellant to the Respondent and added to the bill for July 2023.
2. Being aggrieved with the above actions of the Appellant, the Respondent approached the Provincial Office of Inspection, Lahore Region-II, Lahore (hereinafter referred to as the "POI") and assailed the above detection bill. During checking dated 27.11.2023 of the POI, the impugned billing meter of the Respondent was working within BSS limits and the connected load was noticed as 4 kW higher than the sanctioned load, however, the

Appeal No.078/POI-2024



Page 1 of 4

11



## National Electric Power Regulatory Authority

Appellant did not attend the said checking of POI. The matter was disposed of by the POI vide the decision dated 25.03.2024, wherein the detection bill of Rs.99,804/- for 1,745 units for three (03) months for the period from April 2023 to June 2023 was cancelled.

3. Subject appeal has been filed against the afore-referred decision dated 25.03.2024 of the POI (hereinafter referred to as the “impugned decision”) by the Appellant before the NEPRA, wherein it is contended that the billing meter of the Respondent was found tampered during the checking dated 03.07.2023 for the dishonest abstraction of electricity, therefore, a detection bill of Rs.99,804/- for 1,745 units for three (03) months for the period from April 2023 to June 2023 was charged to the Respondent. As per the Appellant, 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. According to the Appellant, the POI neither issued prior notice nor the Appellant was conveyed for the joint inspection of the metering equipment, as such the entire proceedings of the POI are null & void. The Appellant finally prayed that the impugned decision is liable to be set aside.
4. Upon filing of the instant appeal, a Notice dated 13.08.2024 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which however were not filed.
5. A hearing was fixed for 01.11.2024 at NEPRA Regional Office Lahore, wherein learned counsel appeared for the Appellant and no one represented the Respondent. 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 Appellant on 03.07.2023, wherein it was declared tampered, therefore, a detection bill amounting to Rs.99,804/- for 1,745 units for three (03) months for the period from April 2023 to June 2023 was debited to the Respondent on the basis of connected load. As per learned counsel for the Appellant, the POI did not examine the consumption data and cancelled the above detection bill. 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.
6. Arguments were heard and the record was perused. Following are our observations:

**6.1 Detection bill of Rs.99,804/- for 1,745 units from April 2023 to June 2023:**

In the instant case, the Appellant claimed that the impugned meter of the Respondent was intentionally tampered as observed on 03.07.2023, therefore a detection bill of Rs.99,804/-





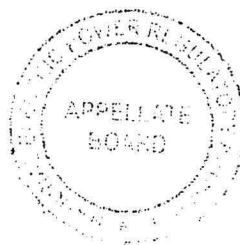
## National Electric Power Regulatory Authority

for 1,745 units for three (03) months for the period from April 2023 to June 2023 was debited to the Respondent, which was challenged by the Respondent before the POI.

- 6.2 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. In the instant case, the POI inspected the metering equipment of the Respondent on 27.11.2023, wherein the impugned billing meter was found working within BSS limits, however, the said checking was not carried out in the presence of the Appellant.
- 6.3 To further check the authenticity of the impugned detection bill, the consumption data is reproduced below:

Year	2022	2023	2024
Month	Units	Units	Units
January	165	93	147
February	229	95	91
March	196	225	250
April	325	93	43
May	332	405	275
June	358	79	399
July	499	499	249
August	361	361	448
September	414	414	100
October	234	234	183
November	111	238	169
December	124	121	69
Total	3348	2857	2423

It is observed that the total consumption of the Respondent during the disputed period i.e. April 2023 to June 2023 is considerably lower than the consumption of corresponding months of the preceding and succeeding years. This indicates that the impugned meter did not record actual consumption. It is further observed that the Appellant fed DEF-EST code w.e.f July 2023 and onwards till the replacement of the impugned meter in January 2024. It is noticeable that the Appellant debited the impugned detection bill based on the connected load in July 2023 on account of alleged tampering with the meter, whereas in the same month fed the DEF-EST code against the Respondent's billing account. This whole scenario shows malafide on the part of the Appellant for debiting the impugned detection bill on account of the theft of electricity.






## National Electric Power Regulatory Authority

- 6.4 In view of the foregoing discussion, we are of the considered view that the detection bill of Rs.99,804/- for 1,745 units for three (03) months for the period from April 2023 to June 2023 charged by the Appellant to the Respondent is unjustified and the same is liable to be cancelled as already determined by the POI.
- 6.5 The discrepancy in the impugned meter was observed by the Appellant on 03.07.2023, hence the bills for the period from April 2023 to June 2023 be revised on DEF-EST code, pursuant to Clause 4.3.2(b) of the CSM-2021. Similarly, the Respondent is under obligation to pay the bills already charged on DEF-EST code w.e.f July 2023 and onwards till the replacement of the impugned meter in January 2024, being in line with Clause 4.3.2(b) of the CSM-2021. The impugned decision is liable to be modified to this extent.
6. In view of what has been stated above, it is concluded that:
- 6.1 The detection bill of Rs.99,804/- for 1,745 units for three (03) months for the period from April 2023 to June 2023 is unjustified and cancelled.
- 6.2 The Appellant may charge the revised bills for the period from April 2023 to June 2023 on the DEF-EST code as per Clause 4.3.2(b) of the CSM-2021.
- 6.3 Similarly, the bills already charged on DEF-EST code w.e.f July 2023 and onwards till the replacement of the impugned meter are justified and payable by the Respondent being in line with the foregoing clause of the CSM-2021.
- 6.4 The billing account of the Respondent may be overhauled, accordingly.
7. The impugned decision is modified in the above terms.

On leave  
Abid Hussain  
Member/Advisor (CAD)

Dated: 14-03-2025

  
Naweed Illahi Sheikh  
Convener/DG (CAD)

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

