



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

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No. NEPRA/Appeal/090/2025/ 9/4

October 15, 2025

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| 1. Awais Naeem,
S/o. Muhammad Naeem,
R/o. Mehmood Ghaznavi Street,
Mohallah Siraj Din Park, Shad,
Lahore
Cell No. 0321-7508565 | 2. Chief Executive Officer,
LESCO Ltd,
22-A, Queens Road,
Lahore |
| 3. Syed Ghazanfar Hussain Kamran,
Advocate High Court,
Office No. 06, Aftab Tower,
16-Syed Moj Darya Road,
Lahore
Cell No. 0300-6571505 | 4. Assistant Manager (Operation),
LESCO Ltd,
Kot Khawaja Saeed Sub Division,
Lahore |
| 5. POI/Electric Inspector
Lahore Region-I, Energy Department,
Govt. of Punjab, Block No. 1,
Irrigation Complex, Canal Bank,
Dharampura, Lahore | |

Subject: **Appeal No.090/2025 (LESCO vs. Awais Naeem) Against the Decision Dated 23.04.2025 of the Provincial Office of Inspection to Government of the Punjab Lahore Region-I, Lahore**

Please find enclosed herewith the decision of the Appellate Board dated 15.10.2025 (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.090/POI-2025

Lahore Electric Supply Company Limited

.....Appellant

Versus

Awais Naeem S/o. Muhammad Naeem,
R/o. Mehmood Ghaznavi Street,
Mohallah Siraj Din Park, Shad, Lahore

.....Respondent

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

For the Appellant:

Mr. Ghazanfar Hussain Kamran Advocate

For the Respondent:

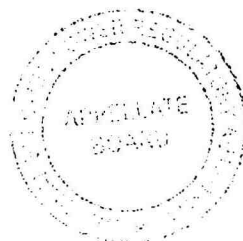
Mr. Awais Naeem

DECISION

1. Through this decision, the appeal filed by Lahore Electric Supply Company Limited (hereinafter referred to as the "Appellant") against the decision dated 23.04.2025 of the Provincial Office of Inspection, Lahore Region-I, Lahore (hereinafter referred to as the "POI") is being disposed of.
2. Brief facts of the case are that Awais Naeem (hereinafter referred to as the "Respondent") is a domestic consumer of the Appellant bearing Ref No.03-11351-0277001-U with a sanctioned load of 02 kW and the applicable Tariff category is A-1R. The premises of the Respondent was checked by the M&T team of the Appellant on 29.12.2023 and allegedly, the Respondent was found stealing electricity through tampering with the meter. Therefore, a detection bill of Rs.130,876/- for 1,486 units from June 2023 to November 2023 was charged to the Respondent in August 2024.
3. Being aggrieved, the Respondent filed a complaint before POI and challenged the above detection bill. The complaint of the Respondent was disposed of by POI on 23.04.2025, wherein the detection bill of Rs.130,876/- for 1,486 units from June 2023 to November 2023 was cancelled and the Appellant was allowed to charge a revised detection bill for three months @ 424 units/month after excluding already charged units.

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4. The Appellant filed instant appeal before the NEPRA against the afore-referred decision of the POI, which was registered as Appeal No. 090/POI-2025. In its appeal, the Appellant opposed the impugned decision *inter alia*, on the main grounds that a detection bill of Rs.130,876/- for 1,486 units from June 2023 to November 2023 was charged to the Respondent based on highest consumption; that the POI did not apply independent and judicious mind while passing the impugned decision; that the POI neither recorded the evidence nor perused the relevant record/consumption data in its true perspective and declared the metering running correctly; that the impugned decision is liable to be set aside.
5. Upon the filing of the instant appeal, a notice dated 18.06.2025 was sent to the Respondent for filing reply/para-wise comments to the appeal within ten (10) days, which however, were not filed.
6. Hearing was scheduled for 15.08.2025 at the NEPRA Regional Office Lahore, wherein learned counsel appeared on behalf of the Appellant, and the Respondent tendered appearance in person. During the hearing, learned counsel for the Appellant reiterated the same version as in the memo of appeal and argued that the Respondent's billing meter was checked by the M&T team on 29.12.2023, during which it was declared tampered (body repasted), therefore, a detection bill of Rs.130,876/- for 1,486 units from June 2023 to November 2023 was charged to the Respondent. According to the Appellant's counsel, the POI, through the impugned decision, canceled the above detection bill and authorized the Appellant to issue a revised detection bill for three months @ 424 units per month. The counsel for the Appellant prayed that the above detection bill be declared justified and payable by the Respondent. Conversely, the Respondent denied the allegation of electricity theft made by the Appellant and argued that the Appellant failed to identify any discrepancy during monthly meter readings, nor could it establish theft before the lower forum. He further stated that the Appellant did not produce the impugned meter before the POI, the appropriate forum for verifying alleged tampering. The Respondent defended the impugned decision and prayed for the dismissal of the appeal.
7. Arguments were heard and the record was perused. Following are our observations:
 - 7.1 **Detection bill of Rs.130,876/- for 1,486 units from June 2023 to November 2023:**
In the instant case, the Appellant claimed that M&T on 29.12.2023 detected that the impugned meter of the Respondent was intentionally tampered for dishonest abstraction of





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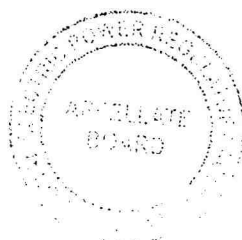
electricity. The Appellant debited a detection bill of Rs.130,876/- for 1,486 units for the period from June 2023 to November 2023 to the Respondent, which is under dispute.

- 7.2 Having found the above discrepancies, the Appellant was required to follow the procedure stipulated in Clause 9.2 of the CSM-2021 to confirm the illegal abstraction of electricity by the Respondent and thereafter charge the Respondent accordingly. However, in the instant case, the Appellant 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 of the Respondent was checked and removed by the Appellant in the absence of the Respondent.
- 7.3 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 Appellant did not produce the impugned meter before the POI for verification of the allegation regarding tampering.
- 7.4 To further check the contention of the Appellant regarding charging the impugned detection bill, the consumption data is analyzed in the table below:

Month	Units	Month	Units	Month	Units
Jan-23	116	Jan-24	70	Jan-25	110
Feb-23	135	Feb-24	104	Feb-25	90
Mar-23	107	Mar-24	142	Mar-25	124
Apr-23	131	Apr-24	146	Apr-25	148
May-23	176	May-24	18	May-25	252
Jun-23	217	Jun-24	214	Jun-25	1
Jul-23	111	Jul-24	429	Jul-25	271
Aug-23	186	Aug-24	418		
Sep-23	178	Sep-24	311		
Oct-23	241	Oct-24	319		
Nov-23	121	Nov-24	128		
Dec-23	64	Dec-24	63		
Average	149	Average	197	Average	142
detection bill charged @ 424 units/month					

The above table shows that the normal average consumption charged during the disputed period is higher than the normal average consumption charged during the years 2023 and 2025. Moreover, this does not entitle the Appellant to recover the detection bill for six months, which is violative of Clause 9.2.3c(ii) of the CSM-2021.

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- 7.5 In view of the foregoing discussion, we are of the considered view that the detection bill of Rs.130,876/- for 1,486 units for the period from June 2023 to November 2023 charged by the Appellant to the Respondent, is unjustified and the same is liable to be cancelled as already determined by the POI.
- 7.6 Similarly, the determination of POI for revision of the detection bill for three months @ 424 units/month, being in line with Clause 9.2.3c(ii) of the CSM-2021 and the same is maintained to this extent.
8. In view of what has been stated above, it is concluded that the impugned decision for cancellation of the detection bill of Rs.130,876/- for 1,486 units for the period from June 2023 to November 2023 and revision of the detection bill for three months @ 424 units/month is correct and the same is upheld.
9. Forgoing in view, the appeal is dismissed.

Abid Hussain
Member/Advisor (CAD)

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

Naweed Illahi Sheikh
Convener/DG (CAD)

Dated: 15-10-2025

