



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

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No. NEPRA/Appeal/010/2024/ 386

May 02, 2025

- | | |
|---|--|
| 1. Abdul Haleem,
S/o. Molvi Ali Muhammad,
R/o. ARC No. 6, Haripur
Cell No. 0300-9114305 | 2. Chief Executive Officer,
PESCO Ltd,
WAPDA House, Sakhi Chashma,
Shami Road, Peshawar |
| 3. Saeed Khan Akhunzada,
Advocate High Court,
Chamber No. 19, Muslim Block,
District Courts, F-8 Markaz,
Islamabad
Cell No. 0300-8597974 | 4. Muhammad Hanzala,
Advocate High Court,
Flat 02, Block 05, PHA Apartments,
G-10/2, Islamabad
Cell No. 0311-9636040 |
| 5. Executive Engineer (Operation),
PESCO Ltd,
Rural Division,
Haripur
Cell No. 0370-1340440 | 6. Sub Divisional Officer (Operation),
PESCO Ltd,
Hattar Sub Division,
Haripur |
| 7. POI/Electric Inspector,
Peshawar Region,
Benevolent Fund Building,
3rd Floor, Near Jans Bakers,
Peshawar Cantt,
Phone No. 091-9211343 | |

Subject: **Appeal No.010/2024 (PESCO Vs. Abdul Haleem & Others) Against the Decision Dated 28.09.2023 of the Provincial Office of Inspection to Government of the Khyber Pakhtunkhwa Peshawar Region, Peshawar**

Please find enclosed herewith the decision of the Appellate Board dated 02.05.2025 (21 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.010/POI-2024

Peshawar Electric Supply Company Limited

.....Appellant

Versus

- | | |
|---|-----------------------|
| 1. Abdul Haleem, S/o. Molvi Ali Muhammad, R/o. ARC No. 6, Haripur |Respondent No.1 |
| 2. Abdul Samad, S/o. Haji Adam Khan, R/o. Village Dainda, Haripur |Respondent No.2 |
| 3. Abdul Samad, S/o. Haji Adam Khan, R/o. ARC No. 13116, Haripur |Respondent No.3 |
| 4. Abdullah, S/o. Haji Muhammad Jan, R/o. ARC No. 18, NR BS, MRA Haripur |Respondent No.4 |
| 5. Abdul Malik, S/o. Haji Said Arif, R/o. ARC No. 15, Haripur |Respondent No.5 |
| 6. Dost Muhammad, S/o. Sultan Mohammad, R/o. KT ship, Haripur |Respondent No.6 |
| 7. Fazal Qadir, S/o. Fazal Muhammad, R/o. Pindori Sari, Haripur |Respondent No.7 |
| 8. Gul Hassan, S/o. Shah Nawaz, R/o. ARC No. 07, Haripur |Respondent No.8 |
| 9. Haji Badshah Mir, S/o. Haji Jan Mohammad, R/o. ARC No. 16, Haripur |Respondent No.9 |
| 10. Haji Hayat, S/o. Haji Shah Rehman, R/o. AR Camp No. 8, Haripur |Respondent No.10 |
| 11. Haji Sher Khan, S/o. Habib Khan, R/o. ARC-03, Haripur |Respondent No.11 |
| 12. Haji Zamarak Khan, S/o. Said Gul, R/o. ARC-07, Haripur |Respondent No.12 |
| 13. Israr-ud-din, S/o. Baz Muhammad, R/o. Pindor Sari, Haripur |Respondent No.13 |
| 14. Mehmood, S/o. Suhbat Khan, R/o. ARC-17, Haripur |Respondent No.14 |
| 15. Mirza Khan, S/o. Abdul Ghaffar, R/o. ARC-10, Haripur |Respondent No.15 |
| 16. Abdul Haleem, S/o. Molvi Ali Muhammad, R/o. ARC No. 6, Panin, Haripur |Respondent No.16 |
| 17. Muhammad Islam, S/o. Jalad Khan, R/o. ARC-03, Haripur |Respondent No.17 |
| 18. Said Jamal, S/o. Mula Gul, R/o. Pindor Sari, Haripur |Respondent No.18 |
| 19. Sher Agha, S/o. Said Akhbar, R/o. ARC-04, Haripur |Respondent No.19 |
| 20. Sher Muhammad, S/o. Saad Ullah, R/o. ARC-13-16, Haripur |Respondent No.20 |
| 21. Taj Muhammad, S/o. Sahib Gul, R/o. ARC-12, Haripur |Respondent No.21 |
| 22. Wazir Khan, S/o. Saif-ud-Din, R/o. ARC-04, Haripur |Respondent No.22 |

APPEAL UNDER SECTION 38(3) OF THE REGULATION OF GENERATION, TRANSMISSION, AND DISTRIBUTION OF ELECTRIC POWER ACT, 1997

For the Appellant:

Mr. Saeed Khan Akhonzada Advocate

Mr. Muhammad Arshad XEN

For the Respondent:

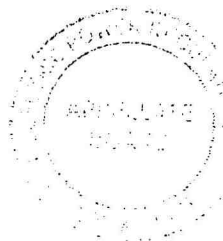
Mr. Naeem Jan

DECISION

1. Through this decision, the appeal filed by Peshawar Electric Supply Company Limited (hereinafter referred to as the "Appellant") against the decision dated 28.09.2023 of the Provincial Office of Inspection, Peshawar Region, Khyber Pakhtunkhwa/Electric Inspector (hereinafter referred to as the "POI/EI") is being disposed of.

Appeal No.010/POI-2024

Page 1 of 21





National Electric Power Regulatory Authority

2. Brief facts of the case are that the following are the domestic consumers (hereinafter referred to as the "Respondents") of the Appellant having tariff category A-1(a). 5,506 houses of Afghan Refugees Camps located in District Haripur, Khyber Pakhtunkhwa are being supplied electricity through the below-mentioned connections of the Appellant. Reportedly, the below-mentioned connections of the Respondents were checked by the M&T Team of the Appellant on 02.09.2022. During the said checking, the billing meters of the Respondents were found tampered (intentionally damaged CTs) for committing theft of electricity. Notices dated 13.09.2022 were issued to the Respondents regarding the above discrepancy, thereafter letters dated 29.09.2022 were written to police for registration of FIRs against the Respondents. In furtherance, the Appellant debited the following detection bills to the Respondents to recover the revenue loss sustained due to the theft of electricity:

S#	Title	Ref. No.	S/ L (kW)	Units	Period
1.	Abdul Haleem	20-26442-0113840	57 kW	91980	Jun-2022 to Aug-2022
2.	Abdul Samad	02-26441-0010930	53 kW	156400	Jun-2022 to Aug-2022
3.	Abdul Samad	20-26441-0010431	78 kW	36480	Jun-2022 to Aug-2022
4.	Abdullah	20-26442-0130580	38 kW	24120	Jun-2022 to Aug-2022
5.	Abdul Malik	14-26442-0113885	38 kW	33918	Jun-2022 to Aug-2022
6.	Dost Mohammad	20-26441-0083680	66 kW	30840	Jun-2022 to Aug-2022
7.	Fazal Qadir	14-26442-0113880	49 kW	80799	Jun-2022 to Aug-2022
8.	Gul Hassan	02-26441-0011490	32 kW	31180	Jun-2022 to Aug-2022
9.	Haji Badshah Mir	20-26441-0011480	60 kW	66560	Jun-2022 to Aug-2022
10.	Haji Hayat	20-26442-0113860	60 kW	129279	Jun-2022 to Aug-2022
11.	Haji Sher Khan	02-26441-0010400	80 kW	44060	Jun-2022 to Aug-2022
12.	Haji Zamarak	20-26441-0011520	57 kW	63260	Jun-2022 to Aug-2022
13.	Israr-ud-Din	20-26442-0113900	110 kW	48540	Jun-2022 to Aug-2022
14.	Mehmood	14-26442-0113870	53 kW	40821	Jun-2022 to Aug-2022
15.	Mirza Khan	20-26442-0113892	1 kW	61941	Jun-2022 to Aug-2022
16.	Abdul Haleem	20-26442-0113830	80 kW	44100	Jun-2022 to Aug-2022
17.	Muhammad Islam	20-26441-0085121	8 kW	77540	Jun-2022 to Aug-2022
18.	Said Jamal	20-26442-0113890	48 kW	56619	Jun-2022 to Aug-2022
19.	Sher Agha	20-26441-0083670	58 kW	58880	Jun-2022 to Aug-2022
20.	Sher Muhammad	20-26441-0010430	55 kW	18060	Jun-2022 to Aug-2022
21.	Taj Muhammad	20-26442-0113910	97 kW	135399	Jun-2022 to Aug-2022
22.	Wazir Khan	20-26441-0085120	95 kW	57020	Jun-2022 to Aug-2022

3. Being aggrieved, the Respondents initially assailed the above detection bills before the Consumer Court Haripur. The honorable Court vide order dated 15.07.2023 disposed of the complaints with the direction to the Respondents to approach the POI/EI being a competent forum. Subsequently, the Respondents filed complaints before the POI/EI on 18.09.2023 and challenged the above





National Electric Power Regulatory Authority

detection bills. Complaints of the Respondents were clubbed and disposed of by the POI/EI vide single consolidated decision dated 28.09.2023 with the following conclusion:

S#	Title	Ref. No.	Period	Units
1.	Abdul Haleem	20-26442-0113840	Jul-2022 to Aug-2022	38400
2.	Abdul Samad	02-26441-0010930	Jul-2022 to Aug-2022	52672
3.	Abdul Samad	20-26441-0010431	Jul-2022 to Aug-2022	16144
4.	Abdullah	20-26442-0130580	Jul-2022 to Aug-2022	11068
5.	Abdul Malik	14-26442-0113885	Jul-2022 to Aug-2022	17896
6.	Dost Mohammad	20-26441-0083680	Jul-2022 to Aug-2022	10220
7.	Fazal Qadir	14-26442-0113880	Jul-2022 to Aug-2022	40000
8.	Gul Hassan	02-26441-0011490	Jul-2022 to Aug-2022	11668
9.	Haji Badshah Mir	20-26441-0011480	Jul-2022 to Aug-2022	32628
10.	Haji Hayat	20-26442-0113860	Jul-2022 to Aug-2022	64720
11.	Haji Sher Khan	02-26441-0010400	Jul-2022 to Aug-2022	21140
12.	Haji Zamarak	20-26441-0011520	Jul-2022 to Aug-2022	30940
13.	Israr Uddin	20-26442-0113900	Jul-2022 to Aug-2022	23020
14.	Mehmood	14-26442-0113870	Jul-2022 to Aug-2022	17540
15.	Mirza Khan	20-26442-0113892	Jul-2022 to Aug-2022	31980
16.	Abdul Haleem	20-26442-0113830	Jul-2022 to Aug-2022	19580
17.	Muhammad Islam	20-26441-0085121	Jul-2022 to Aug-2022	38548
18.	Said Jamal	20-26442-0113890	Jul-2022 to Aug-2022	28420
19.	Sher Agha	20-26441-0083670	Jul-2022 to Aug-2022	30184
20.	Sher Muhammad	20-26441-0010430	Jul-2022 to Aug-2022	5988
21.	Taj Muhammad	20-26442-0113910	Jul-2022 to Aug-2022	69216
22.	Wazir Khan	20-26441-0085120	Jul-2022 to Aug-2022	29972

4. Being dissatisfied, the Appellant filed instant appeal against the decision dated 28.09.2023 of the POI/EI before the NEPRA. In its appeal, the Appellant contended that 22 connections of the Respondents were checked on 02.09.2022 and the Respondents were found involved in theft of electricity through tampering with the meters (intentionally damaged CTs), therefore notices dated 13.09.2022 were issued to the Respondents and letters dated 29.09.2022 were written to police for registration of FIR against the Respondents. The Appellant further contended that the assessment bills were charged to the Respondents on account of theft of electricity. As per the Appellant, the impugned detection bills were challenged by the Respondents before the POI, who vide the impugned decision revised the same for two months, which is unfair, against the law and facts of the case. According to the Appellant, the POI has no jurisdiction to adjudicate the instant matter pertaining to the direct theft of electricity. The Appellant submitted that the POI has not applied his anxious mind while addressing the issue as 5,506 houses were being supplied electricity directly. The Appellant further submitted that the POI agreed with the stance of the Appellant regarding the illegal abstraction of electricity, however, assumed the jurisdiction to adjudicate the instant matter. The Appellant finally prayed for setting aside the impugned decision.





National Electric Power Regulatory Authority

5. Notice dated 06.02.2024 of the appeal was issued to the Respondents for filing reply/para-wise comment, which were subsequently filed on 27.03.2024. In their reply, the Respondents opposed the maintainability of the appeal *inter alia*, on the following grounds that the appeal is time barred as per Section 38(3) of the NEPRA Act 1997; that the Appellant filed the instant appeal with ulterior motives just to delay the implementation of the impugned decision; that the POI decided the matter in accordance with CSM-2021 and revised the detection bill for two months as per Clause 4.3 of the CSM-2021; that the learned authority through its letter dated 13.06.2024 rejected the plea of the DISCOs to revise Clause 4.3 of the CSM-2021; that the Appellant alleged the theft of electricity through tampering with the meter, whereas the POI confirmed the slowness in the metering equipment; that the impugned decision is entirely lawful and compliant with the regulations set forth by NEPRA and the CSM-2021; that the appeal be dismissed with heavy cost and legal cost be awarded to the Respondents in accordance with the applicable laws and the decisions of the Apex Court and that any other relief not claimed may kindly be given in favor of Respondents.
6. Hearing of the appeal was conducted at NEPRA Head Office, Islamabad on 05.11.2024, wherein both parties were in attendance. Learned counsel for the Appellant repeated the same arguments as contained in memo of the appeal and argued that the Respondents were found involved in the illegal abstraction of electricity and the billings meters were found tampered during checking dated 02.09.2022, therefore electricity was disconnected and letters dated 29.09.2022 were sent to police for registration of FIRs against the Respondents. Learned counsel for the Appellant further submitted that the detection bills were charged for three months to the Respondent to recover the revenue loss sustained by the Appellant, which were revised by the lower forum for two months only. As per learned counsel for the Appellant, the impugned decision is unjustified and the same is liable to be struck down. On the contrary, the representative for the Respondents repeated the preliminary objection regarding limitation and averred that the appeal filed before the NEPRA is time-barred. On merits. The representatives for the Respondent refuted the allegation of direct theft of electricity and argued that the Appellant did not provide any document before the POI that could establish theft of electricity through tampering with the meters against the Respondents. As per the representative for the Respondent, the POI confirmed the slowness in the metering equipment and rejected the stance of the Appellant with regard to the theft of electricity. According to the representatives of the Respondent, normal billing carried out by the Appellant on each connection is segregated equally in the number of houses supplied through the said connection, and the recovery of said bill is made as per the applicable tariff of segregated units, whereas the detection bills were charged on accumulated basis, which needs to be revised as per the applicable methodology adhered in the normal billing.

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National Electric Power Regulatory Authority

The representatives for the Respondent finally opposed the version of counsel for the Appellant for recovery of the detection bills for three months, supported the impugned decision for revision of the detection bills for two months, and prayed for upholding the same.

7. Having heard the arguments and record perused. Following are our observations:

7.1 While considering the preliminary objection of limitation raised by the Respondents, it is noted that the Appellant received the impugned decision dated 28.09.2023 on 13.12.2023 and thereafter preferred the appeal before NEPRA on 08.01.2024. Registrar NEPRA vide letter dated 11.01.2024 returned the appeal to the Appellant for rectification of observations. Subsequently, the Appellant resubmitted the appeal before NEPRA on 22.01.2024. As per Section 38(3) of the NEPRA Act, any aggrieved party may prefer an appeal before NEPRA within 30 days of receipt of the decision of the POI. Reliance in this regard is placed on the judgment of the honorable Lahore High Court Lahore cited as *2016 YLR 1916*, wherein it was held that the POI is required to send a copy of the impugned decision to the parties and the period of limitation for filing the appeal will start from the date of receipt of the impugned decision.

7.2 In view of the foregoing discussion, we opined that the appeal filed before NEPRA on 08.01.2024 is within the prescribed limit of 30 days as envisaged in Section 38(3) of the NEPRA Act, therefore the objection of the Respondents regarding limitation is not valid and dismissed.

7.3 In its appeal, the Appellant has claimed that M&T on 02.09.2022 detected that the impugned meters of the Respondents were tampered (intentionally damaged CTs) for dishonest abstraction of electricity. Therefore, letters dated 29.09.2022 were sent to the police for registration of FIRs against the Respondents, and the following detection bills were charged to the Respondents, which were challenged by the Respondents before the POI:

S#	Title	Ref. No.	Units	Period
1.	Abdul Haleem	20-26442-0113840	91980	Jun-2022 to Aug-2022
2.	Abdul Samad	02-26441-0010930	156400	Jun-2022 to Aug-2022
3.	Abdul Samad	20-26441-0010431	36480	Jun-2022 to Aug-2022
4.	Abdullah	20-26442-0130580	24120	Jun-2022 to Aug-2022
5.	Abdul Malik	14-26442-0113885	33918	Jun-2022 to Aug-2022
6.	Dost Mohammad	20-26441-0083680	30840	Jun-2022 to Aug-2022
7.	Fazal Qadir	14-26442-0113880	80799	Jun-2022 to Aug-2022
8.	Gul Hassan	02-26441-0011490	31180	Jun-2022 to Aug-2022
9.	Haji Badshah Mir	20-26441-0011480	66560	Jun-2022 to Aug-2022
10.	Haji Hayat	20-26442-0113860	129279	Jun-2022 to Aug-2022
11.	Haji Sher Khan	02-26441-0010400	44060	Jun-2022 to Aug-2022
12.	Haji Zamarak	20-26441-0011520	63260	Jun-2022 to Aug-2022



National Electric Power Regulatory Authority

13.	Israr Uddin	20-26442-0113900	48540	Jun-2022 to Aug-2022
14.	Mehmood	14-26442-0113870	40821	Jun-2022 to Aug-2022
15.	Mirza Khan	20-26442-0113892	61941	Jun-2022 to Aug-2022
16.	Abdul Haleem	20-26442-0113830	44100	Jun-2022 to Aug-2022
17.	Muhammad Islam	20-26441-0085121	77540	Jun-2022 to Aug-2022
18.	Said Jamal	20-26442-0113890	56619	Jun-2022 to Aug-2022
19.	Sher Agha	20-26441-0083670	58880	Jun-2022 to Aug-2022
20.	Sher Muhammad	20-26441-0010430	18060	Jun-2022 to Aug-2022
21.	Taj Muhammad	20-26442-0113910	135399	Jun-2022 to Aug-2022
22.	Wazir Khan	20-26441-0085120	57020	Jun-2022 to Aug-2022

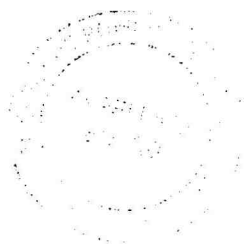
7.4 Having found the above discrepancies, the Appellant was required to follow the procedure stipulated in Clause 9.2.2 of the CSM-2021 to confirm the illegal abstraction of electricity by the Respondents and thereafter charge the Respondents, accordingly. However, in the instant case, the Appellant 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 meters of the Respondents were checked and removed by the Appellant in the absence of the Respondents.

7.5 As per the judgment of the Supreme Court of Pakistan reported in *PLD 2012 SC 371*, the POI/EI 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 meters before the POI/EI for verification of the allegation regarding tampering. Hence the objection of the Appellant regarding jurisdiction of the POI/EI without adhering to procedure as laid down in CSM-2021 is devoid of merits and rejected.

7.6 Clause-6.1 of the CSM-2021 provides a clear mechanism of meter reading and Clause-6.2 envisages the procedure of percentage checking to ensure the accuracy of meter reading. Recording of correct meter readings is the responsibility of the Appellant. Clause 6.1.4 of CSM-2021 provides that meter readers are responsible for checking irregularities/ discrepancies in the metering system at the time of reading meters and report the same in the reading book/discrepancy book or through any other appropriate method as per the practice. The concerned officer/official has to take corrective action to rectify these discrepancies, however, the officials of the Appellant failed to point out any such discrepancy or take appropriate action timely.

7.7 Since the impugned checkings were carried out by the Appellant in September 2022, however, impugned meters were not produced before the POI/EI for verification of alleged tampering. Even, both the Appellant as well as the Respondent failed to confirm the current status of the impugned meters despite repeated directions by this forum. Under these circumstances, the consumption data

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National Electric Power Regulatory Authority

of each Respondent is compared below with the corresponding consumption of the preceding and succeeding years to check the authenticity of the impugned detection bill charged by the Appellant:

Respondent No.01:

Ref No.20-26442-0113840

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	12320	Jun-23	43307
Jul-21	13160	Jul-22	13240	Jul-23	61647
Aug-21	13880	Aug-22	12600	Aug-23	63938
Sep-21	11280	Sep-22	13280	Sep-23	63536
Oct-21	13440	Oct-22	11000	Oct-23	56597
Nov-21	9720	Nov-22	7960	Nov-23	28766
Dec-21	8480	Dec-22	31960	Dec-23	22263
Jan-22	9760	Jan-23	7160	Jan-24	29495
Feb-22	11320	Feb-23	22978	Feb-24	34718
Mar-22	10680	Mar-23	19532	Mar-24	28656
Apr-22	13240	Apr-23	21992	Apr-24	31522
May-22	14600	May-23	35042	May-24	32644
Average	11778	Average	17422	Average	41424

As evident from the above table, the normal consumption of Respondent No.01 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period i.e. June 2022 to August 2022, which confirms that Respondent No.01 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 91,980 units charged for the period from June 2022 to August 2022 by the Appellant is justified and payable by Respondent No.01. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.02:

Ref No.02-26441-0010930

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	13000	Jun-23	45757
Jul-21	12040	Jul-22	12600	Jul-23	43508
Aug-21	14080	Aug-22	12400	Aug-23	45213
Sep-21	7720	Sep-22	12600	Sep-23	48001
Oct-21	10120	Oct-22	17600	Oct-23	42493
Nov-21	8760	Nov-22	17880	Nov-23	24071
Dec-21	6360	Dec-22	17680	Dec-23	18184
Jan-22	6200	Jan-23	17280	Jan-24	25288
Feb-22	5680	Feb-23	16581	Feb-24	33532
Mar-22	5360	Mar-23	11678	Mar-24	20198



National Electric Power Regulatory Authority

Apr-22	9600	Apr-23	10721	Apr-24	13973
May-22	7040	May-23	19576	May-24	19541
Average	8451	Average	15145	Average	30364

As evident from the above table, the normal consumption of Respondent No. 02 significantly increased during the corresponding months of the year 2023 as compared to the consumption of the disputed period, which confirms that Respondent No.02 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 156,400 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.02. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.03:

Ref No.20-26441-0010431

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	9920	Jun-23	29511
Jul-21	8840	Jul-22	10200	Jul-23	38090
Aug-21	11080	Aug-22	9280	Aug-23	38196
Sep-21	7640	Sep-22	9240	Sep-23	48395
Oct-21	9040	Oct-22	12920	Oct-23	42034
Nov-21	7200	Nov-22	8360	Nov-23	22651
Dec-21	4920	Dec-22	12680	Dec-23	14006
Jan-22	5040	Jan-23	13840	Jan-24	21780
Feb-22	4440	Feb-23	17400	Feb-24	30259
Mar-22	4720	Mar-23	9476	Mar-24	22678
Apr-22	6000	Apr-23	11175	Apr-24	18798
May-22	5720	May-23	22051	May-24	19450
Average	6785	Average	12211	Average	28821

As evident from the above table, the consumption of Respondent No.03 significantly increased during the corresponding months of the year 2023 as compared to the consumption of the disputed period, which confirms that Respondent No.03 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 36,480 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.03. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

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National Electric Power Regulatory Authority

Respondent No.04:

Ref No.20-26442-0130580

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	1580	Jun-23	15836
Jul-21	2460	Jul-22	3120	Jul-23	19816
Aug-21	2360	Aug-22	3040	Aug-23	22219
Sep-21	3100	Sep-22	7840	Sep-23	19690
Oct-21	2560	Oct-22	6000	Oct-23	15173
Nov-21	0	Nov-22	3960	Nov-23	6801
Dec-21	2280	Dec-22	10620	Dec-23	3606
Jan-22	2560	Jan-23	7640	Jan-24	4912
Feb-22	2840	Feb-23	7674	Feb-24	6627
Mar-22	0	Mar-23	4286	Mar-24	6607
Apr-22	2460	Apr-23	3485	Apr-24	4883
May-22	5700	May-23	11263	May-24	7084
Average	2393	Average	5876	Average	11105

As evident from the above table, the consumption of Respondent No.04 significantly increased during the corresponding months of the year 2023 as compared to the consumption of the disputed period, which confirms that Respondent No.04 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 24120 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.04. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.05:

Ref No.14-26442-0113885

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	840	Jun-23	0
Jul-21	1960	Jul-22	920	Jul-23	0
Aug-21	1760	Aug-22	1040	Aug-23	0
Sep-21	1680	Sep-22	5600	Sep-23	0
Oct-21	1560	Oct-22	3200	Oct-23	0
Nov-21	1280	Nov-22	7960	Nov-23	0
Dec-21	320	Dec-22	0	Dec-23	0
Jan-22	280	Jan-23	0	Jan-24	0
Feb-22	240	Feb-23	0	Feb-24	0
Mar-22	320	Mar-23	0	Mar-24	0
Apr-22	480	Apr-23	0	Apr-24	0

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National Electric Power Regulatory Authority

May-22	640	May-23	0	May-24	0
Average	956	Average	1630	Average	0

As evident from the above table, the normal consumption of Respondent No.05 was significantly higher during the corresponding months of the year 2021 as compared to the consumption of the disputed period, which confirms that Respondent No.05 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 33,918 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.05. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.06:

Ref No.20-26441-0083680

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	2060	Jun-23	32459
Jul-21	11720	Jul-22	6200	Jul-23	47326
Aug-21	13740	Aug-22	9500	Aug-23	41799
Sep-21	11120	Sep-22	14020	Sep-23	25456
Oct-21	6800	Oct-22	18420	Oct-23	30168
Nov-21	6300	Nov-22	21180	Nov-23	12756
Dec-21	5440	Dec-22	0	Dec-23	6033
Jan-22	3420	Jan-23	1680	Jan-24	7982
Feb-22	1400	Feb-23	15265	Feb-24	9910
Mar-22	4160	Mar-23	37781	Mar-24	8131
Apr-22	7440	Apr-23	1369	Apr-24	7982
May-22	6000	May-23	21606	May-24	11331
Average	7049	Average	12423	Average	20111

As evident from the above table, the normal consumption of Respondent No.06 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period which confirms that Respondent No.06 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 30,840 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.06. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.





National Electric Power Regulatory Authority

Respondent No.07:

Ref No.14-26442-0113880

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	9600	Jun-23	44621
Jul-21	7920	Jul-22	8800	Jul-23	17953
Aug-21	8400	Aug-22	8800	Aug-23	50640
Sep-21	6680	Sep-22	8240	Sep-23	60096
Oct-21	7480	Oct-22	7600	Oct-23	40104
Nov-21	5880	Nov-22	7920	Nov-23	37271
Dec-21	5680	Dec-22	5360	Dec-23	29320
Jan-22	6800	Jan-23	3400	Jan-24	37756
Feb-22	7280	Feb-23	13462	Feb-24	70478
Mar-22	7480	Mar-23	15275	Mar-24	0
Apr-22	9240	Apr-23	19422	Apr-24	37176
May-22	9760	May-23	34347	May-24	0
Average	7509	Average	11852	Average	35451

As evident from the above table, the normal consumption of Respondent No.07 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.07 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 80,799 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.07. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.08:

Ref No.02-26441-0011490

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	10000	Jun-23	44846
Jul-21	12920	Jul-22	10880	Jul-23	62524
Aug-21	14960	Aug-22	12200	Aug-23	49105
Sep-21	8400	Sep-22	14160	Sep-23	55956
Oct-21	10040	Oct-22	14320	Oct-23	49312
Nov-21	9360	Nov-22	28160	Nov-23	20586
Dec-21	7440	Dec-22	19120	Dec-23	15224
Jan-22	7160	Jan-23	15800	Jan-24	25508
Feb-22	7160	Feb-23	21041	Feb-24	35363
Mar-22	8320	Mar-23	13076	Mar-24	27571
Apr-22	6120	Apr-23	10438	Apr-24	22682



National Electric Power Regulatory Authority

May-22	6920	May-23	17973	May-24	27892
Average	8982	Average	15597	Average	36381

As evident from the above table, the normal consumption of Respondent No.08 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.08 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 31,180 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.08. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.09:

Ref No.20-26441-0011480

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	6740	Jun-23	34296
Jul-21	8820	Jul-22	7260	Jul-23	53023
Aug-21	8220	Aug-22	8000	Aug-23	45995
Sep-21	6200	Sep-22	9220	Sep-23	56514
Oct-21	6240	Oct-22	6100	Oct-23	36085
Nov-21	5440	Nov-22	3800	Nov-23	10810
Dec-21	4120	Dec-22	4160	Dec-23	7465
Jan-22	3660	Jan-23	4540	Jan-24	12112
Feb-22	3820	Feb-23	7919	Feb-24	14706
Mar-22	2940	Mar-23	5259	Mar-24	12034
Apr-22	4200	Apr-23	10313	Apr-24	12290
May-22	5200	May-23	20853	May-24	17946
Average	5351	Average	7847	Average	26106

As evident from the above table, the normal consumption of Respondent No.09 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.09 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 66,560 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.09. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

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National Electric Power Regulatory Authority

Respondent No.10:

Ref No.20-26442-0113860

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	9840	Jun-23	63225
Jul-21	10720	Jul-22	11600	Jul-23	77481
Aug-21	10160	Aug-22	11280	Aug-23	65593
Sep-21	9440	Sep-22	16080	Sep-23	61676
Oct-21	12480	Oct-22	11600	Oct-23	0
Nov-21	7760	Nov-22	15920	Nov-23	0
Dec-21	7520	Dec-22	640	Dec-23	0
Jan-22	9600	Jan-23	3440	Jan-24	0
Feb-22	10080	Feb-23	9038	Feb-24	0
Mar-22	9760	Mar-23	9797	Mar-24	0
Apr-22	11920	Apr-23	12889	Apr-24	0
May-22	11280	May-23	47900	May-24	0
Average	10065	Average	13335	Average	22331

As evident from the above table, the normal consumption of Respondent No.10 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.10 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 129,279 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.10. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.11:

Ref No.02-26441-0010400

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	5600	Jun-23	29995
Jul-21	5400	Jul-22	6440	Jul-23	32071
Aug-21	6440	Aug-22	6000	Aug-23	33378
Sep-21	4880	Sep-22	6600	Sep-23	28604
Oct-21	5640	Oct-22	7400	Oct-23	31408
Nov-21	5040	Nov-22	8600	Nov-23	20282
Dec-21	3320	Dec-22	9280	Dec-23	15252
Jan-22	3440	Jan-23	8280	Jan-24	23971
Feb-22	3120	Feb-23	12609	Feb-24	17270
Mar-22	3200	Mar-23	6359	Mar-24	11453
Apr-22	3440	Apr-23	5832	Apr-24	21705



National Electric Power Regulatory Authority

May-22	5000	May-23	9616	May-24	25617
Average	4447	Average	7718	Average	24251

As evident from the above table, the normal consumption of Respondent No.11 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.11 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 44,060 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.11. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.12:

Ref No.20-26441-0011520

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	16040	Jun-23	54266
Jul-21	17240	Jul-22	12800	Jul-23	65221
Aug-21	19720	Aug-22	13200	Aug-23	48805
Sep-21	14480	Sep-22	16160	Sep-23	51061
Oct-21	14960	Oct-22	17640	Oct-23	40639
Nov-21	12840	Nov-22	15720	Nov-23	21803
Dec-21	10280	Dec-22	13960	Dec-23	12762
Jan-22	8760	Jan-23	16880	Jan-24	22195
Feb-22	8960	Feb-23	27570	Feb-24	33230
Mar-22	7480	Mar-23	20936	Mar-24	25035
Apr-22	12120	Apr-23	15644	Apr-24	21873
May-22	13600	May-23	35834	May-24	29592
Average	12767	Average	18532	Average	35540

As evident from the above table, the normal consumption of Respondent No.12 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.12 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 63,260 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.12. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses connection through the above connection.



National Electric Power Regulatory Authority

Respondent No.13:

Ref No.20-26442-0113900

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	9200	Jun-23	42627
Jul-21	7800	Jul-22	9040	Jul-23	50942
Aug-21	8260	Aug-22	8820	Aug-23	65284
Sep-21	6440	Sep-22	9200	Sep-23	41459
Oct-21	8980	Oct-22	8500	Oct-23	43711
Nov-21	6900	Nov-22	0	Nov-23	19925
Dec-21	6800	Dec-22	34880	Dec-23	12044
Jan-22	8540	Jan-23	4380	Jan-24	15882
Feb-22	8160	Feb-23	17403	Feb-24	20350
Mar-22	7940	Mar-23	15968	Mar-24	17068
Apr-22	8860	Apr-23	13983	Apr-24	14174
May-22	9780	May-23	31252	May-24	21287
Average	8042	Average	13552	Average	30396

As evident from the above table, the normal consumption of Respondent No.13 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.13 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 48540 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.13. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.14:

Ref No.14-26442-0113870

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	1520	Jun-23	31178
Jul-21	2960	Jul-22	5920	Jul-23	32029
Aug-21	2840	Aug-22	5740	Aug-23	31918
Sep-21	4100	Sep-22	7700	Sep-23	31460
Oct-21	10980	Oct-22	5800	Oct-23	31435
Nov-21	4680	Nov-22	3960	Nov-23	15225
Dec-21	2640	Dec-22	14720	Dec-23	10520
Jan-22	3880	Jan-23	8680	Jan-24	13688
Feb-22	5120	Feb-23	13646	Feb-24	22236
Mar-22	5600	Mar-23	8926	Mar-24	22016
Apr-22	6240	Apr-23	6123	Apr-24	10895

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National Electric Power Regulatory Authority

May-22	8680	May-23	13579	May-24	17982
Average	5247	Average	8026	Average	22548

As evident from the above table, the normal consumption of Respondent No.14 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.14 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 40821 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.14. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.15:

Ref No.20-26442-0113892

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	840	Jun-23	35369
Jul-21	6960	Jul-22	6280	Jul-23	59248
Aug-21	6320	Aug-22	7000	Aug-23	68085
Sep-21	7280	Sep-22	10080	Sep-23	60338
Oct-21	8360	Oct-22	9000	Oct-23	41362
Nov-21	6360	Nov-22	4000	Nov-23	13933
Dec-21	6680	Dec-22	16800	Dec-23	11910
Jan-22	6680	Jan-23	7240	Jan-24	22847
Feb-22	7000	Feb-23	23901	Feb-24	32761
Mar-22	6640	Mar-23	15397	Mar-24	21437
Apr-22	7520	Apr-23	12659	Apr-24	14319
May-22	9600	May-23	26172	May-24	16215
Average	7218	Average	11614	Average	33152

As evident from the above table, the normal consumption of Respondent No.15 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.15 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 61941 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.15. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.



National Electric Power Regulatory Authority

Respondent No.16:

Ref No.20-26442-0113830

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	10200	Jun-23	48455
Jul-21	9500	Jul-22	10380	Jul-23	61442
Aug-21	10520	Aug-22	10920	Aug-23	36989
Sep-21	8900	Sep-22	10600	Sep-23	34278
Oct-21	11740	Oct-22	9200	Oct-23	28472
Nov-21	7800	Nov-22	3980	Nov-23	25466
Dec-21	6900	Dec-22	44020	Dec-23	19510
Jan-22	8280	Jan-23	8980	Jan-24	31364
Feb-22	9360	Feb-23	33711	Feb-24	38732
Mar-22	8840	Mar-23	21618	Mar-24	27728
Apr-22	10640	Apr-23	21852	Apr-24	1168
May-22	12480	May-23	37783	May-24	20858
Average	9542	Average	18604	Average	31205

As evident from the above table, the normal consumption of Respondent No.16 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.16 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 44,100 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.16. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.17:

Ref No.20-26441-0085121

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	7040	Jun-23	43065
Jul-21	6440	Jul-22	7680	Jul-23	39412
Aug-21	6640	Aug-22	6040	Aug-23	34372
Sep-21	5640	Sep-22	11640	Sep-23	40198
Oct-21	5240	Oct-22	10120	Oct-23	38594
Nov-21	5080	Nov-22	5600	Nov-23	21351
Dec-21	3720	Dec-22	6360	Dec-23	5981
Jan-22	3720	Jan-23	4680	Jan-24	0
Feb-22	3400	Feb-23	8430	Feb-24	33886
Mar-22	4160	Mar-23	3598	Mar-24	16474
Apr-22	5520	Apr-23	8903	Apr-24	16200



National Electric Power Regulatory Authority

May-22	7200	May-23	29499	May-24	21186
Average	5160	Average	9132	Average	25893

As evident from the above table, the normal consumption of Respondent No.17 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.17 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 77,540 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.17. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.18:

Ref No.20-26442-0113890

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	2800	Jun-23	2178
Jul-21	7500	Jul-22	3500	Jul-23	22399
Aug-21	7400	Aug-22	4580	Aug-23	35945
Sep-21	5800	Sep-22	6400	Sep-23	30852
Oct-21	3740	Oct-22	6300	Oct-23	29873
Nov-21	2820	Nov-22	3960	Nov-23	14585
Dec-21	680	Dec-22	0	Dec-23	9219
Jan-22	700	Jan-23	0	Jan-24	16516
Feb-22	720	Feb-23	0	Feb-24	22933
Mar-22	2560	Mar-23	0	Mar-24	18034
Apr-22	2240	Apr-23	0	Apr-24	14180
May-22	4580	May-23	0	May-24	20026
Average	3522	Average	2295	Average	19728

As evident from the above table, the normal consumption of Respondent No.18 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.18 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 56,619 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.18. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

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National Electric Power Regulatory Authority

Respondent No.19:

Ref No.20-26441-0083670

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	2800	Jun-23	12611
Jul-21	7040	Jul-22	2900	Jul-23	20763
Aug-21	10040	Aug-22	4000	Aug-23	20725
Sep-21	8120	Sep-22	7520	Sep-23	19898
Oct-21	6000	Oct-22	5700	Oct-23	17804
Nov-21	3060	Nov-22	9680	Nov-23	7493
Dec-21	2220	Dec-22	6980	Dec-23	4874
Jan-22	1100	Jan-23	0	Jan-24	6666
Feb-22	920	Feb-23	0	Feb-24	8535
Mar-22	1940	Mar-23	2683	Mar-24	6452
Apr-22	1060	Apr-23	2560	Apr-24	5923
May-22	3000	May-23	7809	May-24	6815
Average	4045	Average	4386	Average	11547

As evident from the above table, the normal consumption of Respondent No.19 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.19 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 58,880 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.19. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses connection through the above connection.

Respondent No.20:

Ref No.20-26441-0010430

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	10000	Jun-23	32718
Jul-21	10000	Jul-22	11720	Jul-23	35109
Aug-21	12280	Aug-22	8280	Aug-23	31887
Sep-21	8400	Sep-22	10200	Sep-23	32829
Oct-21	8960	Oct-22	17080	Oct-23	31501
Nov-21	8120	Nov-22	11920	Nov-23	17062
Dec-21	6880	Dec-22	10840	Dec-23	13423
Jan-22	6800	Jan-23	13320	Jan-24	18004
Feb-22	6720	Feb-23	15399	Feb-24	24872
Mar-22	6120	Mar-23	10667	Mar-24	18229
Apr-22	8120	Apr-23	9024	Apr-24	18216



National Electric Power Regulatory Authority

May-22	5680	May-23	17421	May-24	21920
Average	8007	Average	12156	Average	24647

As evident from the above table, the normal consumption of Respondent No.20 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.20 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 18,060 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.20. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

Respondent No.21:

Ref No.20-26442-0113910

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	10200	Jun-23	45747
Jul-21	11200	Jul-22	10640	Jul-23	63159
Aug-21	11760	Aug-22	10080	Aug-23	64123
Sep-21	9560	Sep-22	12920	Sep-23	66083
Oct-21	11320	Oct-22	12000	Oct-23	44740
Nov-21	7840	Nov-22	15920	Nov-23	19356
Dec-21	7720	Dec-22	0	Dec-23	12458
Jan-22	9480	Jan-23	2560	Jan-24	16667
Feb-22	10120	Feb-23	0	Feb-24	21699
Mar-22	9040	Mar-23	14412	Mar-24	17244
Apr-22	10880	Apr-23	11332	Apr-24	14059
May-22	11400	May-23	32866	May-24	24142
Average	10029	Average	11077	Average	34123

As evident from the above table, the normal consumption of Respondent No.21 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.21 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 135,399 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.21. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.



National Electric Power Regulatory Authority

Respondent No.22:

Ref No.20-26441-0085120

Month	Units	Month	Units	Month	Units
Jun-21	N/A	Jun-22	7920	Jun-23	48673
Jul-21	7000	Jul-22	5680	Jul-23	50455
Aug-21	8960	Aug-22	5520	Aug-23	59427
Sep-21	5000	Sep-22	9040	Sep-23	57336
Oct-21	5960	Oct-22	10040	Oct-23	40494
Nov-21	5360	Nov-22	22120	Nov-23	19405
Dec-21	3560	Dec-22	9480	Dec-23	12725
Jan-22	2120	Jan-23	8160	Jan-24	0
Feb-22	2120	Feb-23	26704	Feb-24	32787
Mar-22	2200	Mar-23	15826	Mar-24	12213
Apr-22	6000	Apr-23	10206	Apr-24	12625
May-22	4800	May-23	29469	May-24	21269
Average	4825	Average	13347	Average	30617

As evident from the above table, the normal consumption of Respondent No.22 significantly increased during the corresponding months of the year 2023 as compared to the normal consumption of the disputed period, which confirms that Respondent No.22 is involved in the theft of electricity through tampering with the meter. As such, the detection bill of 57,020 units charged for the period from June 2022 to August 2022 is justified and payable by Respondent No.22. However the detection units be equally divided in the number of houses energized through the said connection and the relevant tariff rate be applied as being charged in the normal billing to the houses through the above connection.

8. The appeal is disposed of in the above terms.

On leave
Abid Hussain
Member/Advisor (CAD)


Naweed Illahi Sheikh
Convener/DG (CAD)


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

Dated: 02-05-2025