

Court No. - 3

Case :- WRIT - C No. - 29690 of 2023

Petitioner :- Yogesh Kumar

Respondent :- State Of U.P. And 5 Others

Counsel for Petitioner :- Harish Kumar Yadav

Counsel for Respondent :- C.S.C.,Pranjal Mehrotra

Hon'ble Siddhartha Varma,J.

Hon'ble Manoj Bajaj,J.

The writ petition was filed against the provisional assessment order dated 31.10.2022. In the provisional assessment order itself it was provided that the petitioner had to file a reply to the notice. The petitioner thereafter replied to the notice dated 31.10.2022 on 23.10.2022. Thereafter, it appears that the final assessment order was made on 28th July, 2023.

Learned counsel for the petitioner states that the reply dated 23rd June, 2023 was not considered and the final assessment order had been passed. He has further submitted that the reply has not even been referred to in the final assessment order.

Sri Pranjal Mehrotra, learned counsel for the Electricity Department submits that on the receipt of the notice was dated 31.10.2022 the petitioner ought to have submitted the reply within a reasonable time. He submits that the reply which was submitted on 23rd June, 2023, therefore, was not considered.

Having heard learned counsel for the petitioner and Sri Pranjal Mehrotra, learned counsel for the Electricity Department, we are of the view that the petitioner ought to be given an opportunity to reply to the provisional assessment notice.

Under such circumstances, we provide that if the petitioner replies afresh within a period of one month, then the final assessment order after hearing the petitioner shall be passed within the next one month.

Since we have found that the final assessment order was passed without considering reply of the petitioner, we are quashing the final assessment order dated 28.07.2023.

Till the time a decision is taken on the objection of the petitioner or for a period of two months, whichever is earlier, no coercive action shall be taken against the petitioner.

In view of the above observations, this petition is finally disposed of.

Order Date :- 1.11.2023

Raj