

Court No. - 3

Case :- WRIT - C No. - 41213 of 2023

Petitioner :- Kailash Nath Yadav

Respondent :- State of U.P. and Another

Counsel for Petitioner :- Abhishek Mishra

Counsel for Respondent :- CSC,Udit Chandra

Hon'ble Siddhartha Varma,J.

Hon'ble Shekhar B. Saraf,J.

1. After an inspection was made on 11.9.2020, the provisional assessment order was passed on 15.9.2020 wherein the petitioner was also given time for placing his case. When the petitioner did not file any reply, the final assessment order was passed on 26.11.2020.
2. Learned counsel for the petitioner states that the petitioner came to know about the proceedings only when the recovery proceedings were initiated against him and as he was not aware of the proceedings, he could not file reply to the provisional assessment order.
3. Learned counsel for the Electricity Department states that if the petitioner replies to the provisional assessment order then the Electricity Department would consider the same and pass a reasoned order.
4. Under such circumstances, we consider it appropriate to provide one more opportunity to the petitioner to file reply to the provisional assessment order dated 15.9.2020. If the petitioner submits a reply to the provisional assessment order within next 15 days then hearing would be given to the petitioner on 20th December, 2023 and thereafter final assessment order would be passed. The entire exercise would be completed within a period of two months. For a period of two months or till a final assessment order is passed, whichever is earlier, no coercive action shall be taken against the petitioner. Since we have given further opportunity to the petitioner to file reply to the provisional assessment order, the final assessment order dated 26.11.2020 stands quashed.
5. With these observations, the writ petition stands disposed of.

Order Date :- 30.11.2023

Rakesh

(Shekhar B. Saraf, J.) (Siddhartha Varma, J.)