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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Date of Decision: 20.08.2026

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CNR No. DLHC010996462025

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LPA 754/2025 & CM APPL. 77839/2025**CHANDER PRAKASH KAPUR**

.....Appellant

Through: Mr. Narendra Kalra, Advocate.

versus

**TATA POWER DELHI DISTRIBUTION
LIMITED**

.....Respondent

Through: Mr. Manish Srivastava, Mr. Moksh
Arora, Mr. Santosh Ramdurg,
Advocates and Mr. Amit Singh, AGM
Legal for R-1.
Ms. Urvi Mohan, Advocate for
GNCTD.**CORAM:****HON'BLE THE CHIEF JUSTICE****HON'BLE MR. JUSTICE TEJAS KARIA****TEJAS KARIA, J. (ORAL)****CM APPL. 77841/2025 & 77842/2025 (Exemptions)**

1. Exemptions are allowed, subject to all just exceptions.
2. The Applications stand disposed of.

CM APPL. 77840/2025 & 77843/2025 (Condonation of Delay)

3. The present Applications have been filed under Section 5 of the Limitation Act, 1963 seeking condonation of delay of 63 days in filing and delay of 108 days in re-filing the present Appeal respectively.



4. For the reasons stated in the Applications, the same are allowed. The delay of 63 days in filing and delay of 108 days in re-filing the present Appeal are hereby condoned.

5. The Applications stand disposed of.

LPA 754/2025

6. The present *intra court* Appeal has been preferred by the Appellant against the judgment dated 02.04.2025 (“**Impugned Judgment**”) passed by learned Single Judge in W.P.(C) 2271/2025 (“**Writ Petition**”), whereby learned Single Judge dismissed the Writ Petition as being bereft of merits.

7. The brief facts germane to the present Appeal are hereunder:

- 7.1. The Appellant is the registered consumer in respect of two electricity connections provided by the Respondent, bearing CA No. 60026464275 (Meter No. 11045247) and CA No. 60026464002 (Meter No. 11045548) (“**Electricity Connections**”), pertaining to the premises situated at C-86, Sudarshan Park, Moti Nagar, New Delhi-110015 (“**Property**”).
- 7.2. On 11.01.2023, the Respondent conducted an inspection of the Property (“**Inspection**”) for the purpose of ascertaining whether any commercial activity was being undertaken therefrom by the Appellant.
- 7.3. Consequent upon the Inspection, the Assessing Officer issued a provisional order dated 31.01.2023 (“**Provisional Order**”) to the Appellant under Section 126(1) of the Electricity Act, 2003 (“**Act**”), calling upon him to submit an explanation. The Appellant filed a written reply thereto on 21.02.2023.



- 7.4. Thereafter, final assessment orders dated 21.03.2023 and 27.03.2023 (“**Assessment Orders**”) were passed by the Assessing Officer in respect of the Electricity Connections, respectively. By the Assessment Orders, it was held that the Property was being used for commercial purposes, namely as Paying Guest (“**PG**”) accommodation for female students and working professionals, and the Electricity Connections were assessed accordingly.
- 7.5. In the year 2023, the Appellant instituted a Suit seeking permanent and mandatory injunction against the Assessment Orders before learned Civil Judge, West District, Tis Hazari, Delhi. The said Suit was dismissed *vide* order dated 09.08.2023, on the ground that the same was barred under the Act and that the appropriate remedy available to the Appellant was by way of an appeal before learned Electricity Appellate Authority (“**Appellate Authority**”).
- 7.6. On 14.08.2023, the Respondent raised a demand of ₹96,290/- in respect of the Electricity Connection bearing CA No. 60026464002, payable by 28.08.2023. On the same date, the electricity connections at the Property were disconnected.
- 7.7. On 24.08.2023, the Appellant preferred an appeal, being Appeal No. 01 & 02/ADM(W)/Elec./2024/10850, against the Assessment Orders before the Appellate Authority.
- 7.8. On 29.08.2023, the amount payable by the Appellant was revised to ₹4,02,000/-. The Appellant deposited the said amount on the same date, whereupon the electricity connections at the Property was restored.



- 7.9. The Appeal before learned Appellate Authority was dismissed *vide* order dated 11.09.2024 (“**Appellate Order**”), thereby upholding the Assessment Orders.
- 7.10. Aggrieved by the Appellate Order, the Appellant filed the Writ Petition before learned Single Judge seeking setting aside of the Appellate Order. *Vide* the Impugned Judgment, learned Single Judge dismissed the Writ Petition, holding that the Property was being used as PG accommodation falling within non-domestic use, and that the Respondent had correctly assessed the electricity consumption as non-domestic. Aggrieved thereby, the Appellant has preferred the present Appeal.
8. Learned Counsel appearing for the Appellant submitted as follows:
- 8.1. The Inspection was *void ab initio*, having allegedly been conducted by a single unauthorised officer, in the absence of independent witnesses, without any document evidencing delegation of authority under Section 126 of the Act, and without affixation of a copy of the report at the Property, as mandated. The CCTV footage placed on record demonstrates that no videography was in fact carried out, despite the Inspection report bearing the signature of a videographer, thereby rendering the Inspection fabricated.
- 8.2. The mere use of the expression “PG” in the Assessment Orders and the Impugned Judgment could not convert a *bona fide* residential tenancy into commercial use. According to the Appellant, the Property had been let out to female students on a landlord-tenant basis for a limited period, without any service



element or business component, and was never used for commercial exploitation.

8.3. The disconnection of the Electricity Connections on 14.08.2023 was affected without prior notice and before expiry of the due date, in violation of Section 56 of the Act. Such action was arbitrary, considering that the Appellant is a senior citizen and that young female students were residing at the Property, thereby implicating Article 21 of the Constitution of India, 1950.

8.4. Learned Single Judge failed to appreciate the cumulative effect of the alleged procedural irregularities, fabrication and bias, and erred in placing reliance upon a vitiated Inspection. The Impugned Judgment was, accordingly, unreasoned, perverse, and liable to be set aside.

9. Learned Counsel for the Respondent submitted that:

9.1. The Assessing Officer, the Appellate Authority, and learned Single Judge have each independently concluded that the Property was being used as PG accommodation and, for non-domestic purposes and, therefore, there is no perversity in the Impugned Judgment so as to warrant interference in the present *intra court* Appeal.

9.2. The applicable classification is to be determined by the doctrine of user, and not by the nomenclature of the tenancy. The letting out of premises to multiple unrelated paying occupants for consideration squarely falls outside the ambit of “domestic purpose” under the applicable tariff regulations, irrespective of the underlying landlord-tenant arrangement.



- 9.3. Further, during the Inspection, the connected load of the Electricity Connections was found to be in excess of the sanctioned load permissible for domestic residential use. In respect of Meter No. 11045247, as against the sanctioned load of 9 kilowatts (“KW”), the connected load was found to be 13.940 KW. Similarly, in respect of Meter No. 11045548, as against the sanctioned load of 6 KW, the connected load was found to be 39.905 KW.
- 9.4. Learned Single Judge rightly placed reliance upon the Tariff Order for the Financial Year 2021-2022 (“**Tariff Order**”), as produced by the Respondent, wherein the domestic category was identified as applicable to connections having a sanctioned load up to 5 KW. In the present case, however, the sanctioned load in respect of each of the Electricity Connections exceeded 5 KW. Accordingly, once the Property was found to be used as PG accommodation, the Electricity Connections were correctly treated as falling within the non-domestic category under the Tariff Order, being connections not covered under the domestic category. The use of electricity by the Appellant at the Property was, therefore, rightly held to be for non-domestic purposes.
- 9.5. Alleged procedural irregularities in the Inspection were inconsequential, as the Appellant had been afforded due opportunity to respond at the stage of the Provisional Order and had participated in the proceedings before the Assessing Officer, the Appellate Authority, and learned Single Judge, without establishing any prejudice. The finding of PG use was



independently borne out by the record, and a mere assertion of bias, unsupported by cogent proof, could not vitiate the Impugned Judgment.

10. We have heard learned Counsel appearing for the Parties and have perused the material placed on record.

11. In the present case, the Assessing Officer, the Appellate Authority, and learned Single Judge have concurrently returned a finding that the Property was being used as PG accommodation and, consequently, for non-domestic purposes.

12. Insofar as the challenge to the Inspection is concerned, the alleged irregularities, even if assumed to be correct, do not go to the root of the matter that vitiate the proceedings in their entirety. The Appellant was issued the Provisional Order under Section 126(1) of the Act, was afforded an opportunity to respond thereto, and did in fact submit a written reply dated 21.02.2023. No specific objection regarding the manner of conducting the Inspection was raised at the earliest available opportunity before the Assessing Officer. Minor procedural lapses, in the absence of demonstrated prejudice, cannot by themselves constitute a ground to set aside an assessment otherwise supported by independent material on record.

13. As regards the plea that the Inspection was fabricated and actuated by *mala fides*, the said contention is untenable as an allegation of fabrication or bias against a public functionary is grave in nature and must be established by clear and cogent evidence. Even though videography of the Inspection was not available, the substantive finding of PG use stands independently corroborated by the material on record and has withstood scrutiny at three successive stages. We, therefore, find no merit in this ground.



14. On the question of classification of the Electricity Connections, we entirely agree with the view taken by learned Single Judge in the Impugned Judgment, upon consideration of the Tariff Order and the actual user of the Property. The submission of the Appellant that the Property was let out for short-term residential occupation to female students appearing for examinations does not take the case outside the ambit of PG accommodation. The letting out of the Property to multiple paying occupants, notwithstanding that the arrangement may be described as a residential tenancy, amounts to non-domestic use for the purposes of assessment.

15. Further, the fact that the sanctioned load of the Electricity Connections exceeded 5 KW, coupled with the connected load being found in excess of the sanctioned load, reinforces the conclusion that the Property was being used for non-domestic purposes.

16. Learned Counsel for the Appellant has also admitted that the Property was being let out for short periods to female students. This admission further substantiates the finding that the Property was being used in a manner falling within the non-domestic category under the Tariff Order.

17. As regards the plea of violation of principles of natural justice, the record indicates that the Appellant was granted an opportunity of hearing and did, in fact, submit replies before the Assessing Officer. Any grievance regarding consideration of subsequent replies stood cured by the Appellant having availed the statutory appellate remedy before the Appellate Authority and, thereafter, by invoking writ jurisdiction before learned Single Judge, both of whom examined the matter on merits. No prejudice on this count has, therefore, been demonstrated.



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18. Accordingly, we are of the considered view that the Appellant has failed to make out any ground warranting interference with the Impugned Judgment. The Appeal is, therefore, dismissed. The pending Application also stands disposed of. There shall be no order as to costs.

TEJAS KARIA, J

DEVENDRA KUMAR UPADHYAYA, CJ

AUGUST 20, 2026

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