

CWP No. 22202 of 2013
Date of decision: 18.01.2016**M/s Rajdhani Timber****.....Petitioners****versus****Punjab State Power Corporation Ltd. and others****.....Respondents****Coram: Hon'ble Mr. Justice Rakesh Kumar Jain****Present:** Mr. H.S.Rakhra, Advocate
for the petitioner.Mr. APS Sandhu, Advocate
for the respondents.**Rakesh Kumar Jain, J.(Oral)**

The petitioner is aggrieved against the order dated 6.11.2012 (Annexure P-3), final order of assessment of unauthorised use of electricity passed under Section 126 of the Electricity Act, 2003(for short, 'the Act') and the order dated 13.06.2013(Annexure P-4) passed by the Additional Deputy Commissioner(J), S.A.S.Nagar under Section 127 of the Act on the ground that the objection filed by the petitioner to the show cause notice/revisional orders of assessment dated 6.11.2012 has not been dealt with.

Counsel for the respondents, however, submits that their objection has been dealt with and it has been found that the petitioner has been using the industrial power connection given to it for non-industrial purposes.

I have heard learned counsel for the parties and after examining the available record, I find that against the revisional order of assessment,

an opportunity has been provided under the Act for filing objection which has been availed by the petitioner by filing the objection dated 4.10.2012. However, in the impugned order dated 6.11.2012(Annexure P-3), there is no reference as to how those objections have been dealt with by the assessing authority while holding the provisional assessment order. Similarly is the case with the appellate authority, who has though mentioned in the impugned order dated 13.06.2013(Annexure P-4) that the petitioner has raised the following objections but still while concluding the order, there is no reference as to how those objections are made out.

In the aforesaid facts and circumstances, the order passed by the Assessing Authority and the Appellate Authority are totally non-speaking as the Judicial authority has to give reasons in its order while dealing with the objections raised by the petitioner.

Consequently, the present petition is hereby allowed and the impugned orders dated 6.11.2012(Annexure P-3) and 13.06.2013(Annexure P-4) are set aside. The Assessing Authority is directed to pass a fresh order, dealing with the objections raised by the petitioner, by passing a speaking order on it, in accordance with law.

Parties are directed to appear before the Assessing Authority on 23.02.2016.

18th January, 2016
Shivani Kaushik

[Rakesh Kumar Jain]
Judge