

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No. 36669 of 2019
Date of decision: 18.12.2019

M/s. Sahara Steel Process, through its proprietor, S. Davinder Singh

.....Petitioner

V/s.

Punjab State Power Corporation Ltd. and others

.....Respondents

CORAM: - HON'BLE MR. JUSTICE SANJAY KUMAR

Present: Mr. Alankrit Bhardwaj, Advocate,
for the petitioner.

Sanjay Kumar, J. (Oral)

The grievance of the petitioner is with regard to the appellate order dated 30.09.2019 (Annexure P-1) passed by the Additional Deputy Commissioner-cum-Appellate Authority under the Electricity Act, 2003, Ludhiana, in Case No.03/AA of 2019. Thereby, the matter was remitted to the concerned Assessing Officer with a direction that a notice of provisional assessment should be issued afresh and the case should be decided after affording an opportunity of hearing to the consumer. The petitioner, being the consumer, was also permitted to file objections afresh.

Mr. Alankrit Bhardwaj, learned counsel for the petitioner, would assert that the Appellate Authority ought to have dealt with the various aspects raised before him and ought not to have remanded the matter for fresh disposal. He would rely upon the decision of the Supreme Court in *P. Purushottam Reddy V/s. M/s. Pratap Steel Ltd [(2002) 2 SCC 686]*.

Perusal of the impugned appellate order reflects that the Appellate Authority accepted the contention of the petitioner that the assessment had been undertaken by an incompetent authority. On that ground, the Appellate Authority set aside the same and remanded the matter to the Assessing Officer concerned for fresh consideration. As the said primary authority would undertake the exercise afresh, the Appellate Authority deemed it appropriate not to deal with the various issues raised by the petitioner in the appeal.

The remand order does not visit upon the petitioner any irreparable adversity or injustice warranting interference by this Court. Needless to state, it would be open to the petitioner to raise all such objections and also cite case law in support of its argument that it is not liable to be subjected to assessment as proposed. Therefore, the petitioner may as well seek adjudication on all the issues sought to be raised by it before the Assessing Officer concerned. Mr. Alankrit Bhardwaj, learned counsel for the petitioner, would repeatedly request this Court to go into the merits of the matter and more particularly, the sanctioned load of the petitioner. This Court however does not deem it necessary to venture into the factual realm as all such issues can be raised by the petitioner before the Assessing Officer pursuant to the remand order. In any event, it would not be within the domain of this Court to undertake resolution of such disputed factual issues in exercise of writ jurisdiction.

Reliance placed upon *P. Purushottam Reddy*, referred to *supra*, is utterly misplaced inasmuch as that was a case dealing with a remand under Order 41 Rule 23 of the Code of Civil Procedure, 1908. The same

parameters would not be applicable to the remand order, presently under challenge.

The writ petition is therefore devoid of merit and is accordingly dismissed.

There shall be no order as to costs.

(SANJAY KUMAR)
JUDGE

18.12.2019

rakesh

whether speaking/non speaking	:	Yes/no
whether reportable/non reportable	:	Yes/no