

14
07.04.2021
Ct. No.10
b.das

W.P.A. 1834 of 2021

Md. Sahid
Vs.
CESC Ltd. & Ors.

Mr. Prasenjit Mukherjee
Md. Shakir for the petitioner.

Mr. Om Narayan Rai ...for CESC Ltd.

Heard the parties.

The grievance of the petitioner is directed against the final order of assessment dated 1st January, 2021.

It is submitted on behalf of the petitioner that the Assessing Officer who was not part of the Inspection team, has issued the impugned order. It is further submitted on behalf of the petitioner that the assessment order does not consider the objection filed on behalf of the petitioner.

Mr. Rai, appearing on behalf of the CESC Ltd. submits that the petitioner has an alternative efficacious remedy and this writ petition is not maintainable.

He submits that insofar as the authority of the Assessing Officer is concerned, he relies on a decision reported in **2019 SCC Online SC 1077 (West Bengal**

**State Electricity Distribution Company Ltd. & Ors. Vs.
Orion Metal Pvt. Ltd. & Anr.)**

I have considered the submission of the parties. I am of the view, that in view of the clear mandate contained in the Electricity Act, 2003, the petitioner has a statutory alternative efficacious remedy available which admittedly has not been availed by the petitioner.

I am of the view that all points raised by the petitioner can be agitated before the Appellate Authority.

The petitioner is granted liberty to approach the alternative statutory forum within a period of fifteen days from date.

With the aforesaid directions, WPA 1834 of 2021 stands dismissed as not maintainable.

However, there will be no order as to costs.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Ravi Krishan Kapur, J.)