

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No. 18090 of 2021 (O&M)
Date of Decision:15.09.2021

M/s Global Estate through its sole proprietor Gorakh Goyal

.....Petitioner

Versus

The Punjab State Power Corporation Limited and others

..... Respondents

CORAM:- HON'BLE MRS.JUSTICE LISA GILL

Present: Mr. J.S.Jaidka, Advocate,
for the petitioner.

Mr. Sehajbir Singh, Advocate
for respondent-PSPCL.

LISA GILL, J(Oral).

This matter is being taken up for hearing through video conferencing due to outbreak of the pandemic, COVID-19.

Prayer in this writ petition is for quashing order dated 23.08.2021, Annexure P-7, passed by the learned Appellate Authority, whereby petitioner's appeal challenging final order of assessment dated 23.06.2021, Annexure P-5, passed by Assistant Executive Engineer (Designation of Assessing Officer) Tech-2, Nagar Central Division (Special), PSPCL, Ludhiana, has been dismissed solely on the ground that it has not been filed within 30 days of passing of the final order.

Learned counsel for the petitioner submits that the said order had in-fact never been received by the petitioner. It is submitted that provisional order of assessment was passed on 01.04.2021. Petitioner duly submitted its reply, however no final order was passed but petitioner

received a bill of Rs.13,59,520/-. It is submitted that petitioner on receipt of this bill dated 22.07.2021, immediately approached the respondent-Corporation, stating that no final order has been received by him, therefore, the amount could not have been levied. It is submitted that letter dated 26.07.2021, written by the petitioner, was submitted by hand to the respondent-authorities and it is at this time that a copy of the final order of assessment dated 23.06.2021, was handed over to the petitioner. Petitioner immediately filed an appeal on 23.08.2021. However, the same has been dismissed on the ground of being barred by limitation.

It is submitted that period of limitation of 30 days would begin only from the date when final assessment order came to his knowledge and he received a copy thereof, thus the appeal has been filed well within time on 23.08.2021. Copy of the final assessment order was never supplied to the petitioner prior to 26.07.2021 neither was it ever received prior thereto.

Mr. Sehajbir Singh, Advocate, learned counsel representing respondents, was asked to seek instructions regarding supply of final assessment order to the petitioner. He has circulated copy of the final assessment order dated 23.06.2021, with a noting by one Surjit Singh to the effect that copy of this order was handed over to gatekeeper (Bahadur) of the petitioner on 27.06.2021.

Learned counsel for the respondents is unable to deny that neither is there a date on this noting nor are the signatures of the gatekeeper (Bahadur) available on this document reflecting receipt of copy of the final assessment order dated 23.06.2021 by the petitioner or its authorized person. No other document/entry has been brought forth to indicate service of final order upon the petitioner. Thus it cannot be conclusively held that copy of

Final Assessment Order dated 23.06.2021, was ever supplied to/served upon

the petitioner prior to 26.07.2021, therefore petitioner's appeal has been incorrectly dismissed being barred by limitation.

Keeping in view the facts and circumstances as above, order dated 23.08.2021, Annexure P-7, passed by the learned Appellate Authority, is set aside. It is pointed out that as petitioner's appeal was in-fact not entertained being barred by limitation, therefore, the petitioner be afforded liberty to submit the same within three days of receipt of certified copy of this order. Keeping in view the facts and circumstances as above, in case, petitioner presents the appeal within three days of receipt of certified copy of this order, learned Appellate Authority to entertain the same and decide the appeal on merits.

Writ petition is accordingly disposed of.

15.09.2021
s.khan

[LISA GILL]
Judge

Whether speaking/reasoned : Yes/No.
Whether reportable : Yes/No.