

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No. 20458 of 2022**

***Subrat Kumar Sahoo* ..... *Petitioner***

Mr. Falguni Rajguru Mohapatra, Advocate

*-versus-*

***Sub-Divisional Officer (Electrical), ..... *Opp. Party****

***TPCODL, Kendrapara Electrical Sub-Division, Kendrapara***

Mr. Bijaya Kumar Dash, Advocate

**CORAM:**

**JUSTICE K.R. MOHAPATRA**

**ORDER**

**14.09.2022**

**Order No.**

2.
  1. This matter is taken up through Hybrid mode.
  2. Vakalatnama filed by Mr. Bijaya Kumar Dash, learned counsel and associates on behalf of Opposite Party-TPOCODL in Court is accepted and taken on record.
  3. Petitioner in this writ petition prays for a direction to provide him opportunity to assail the final assessment order under Annexure-2 issued by Authorized Officer, KED-1 Electrical Division, KED-2 Electrical Sub-Division, Kendrapara to the tune of Rs.56,999/-.
  4. Mr. Mohapatra, learned counsel submits that due to personal difficulty and outbreak of COVID-19, Petitioner could not challenge the order under Annexure-2 in appeal within the statutory period. Hence, he prays for a direction to provide the Petitioner an opportunity to file appeal assailing the final assessment order under Annexure-2.

5. Mr. Dash, learned counsel for TPCODL submits that accepting the final assessment order, the Petitioner has already paid Rs.23,000/-. He may also pay the rest of the amount within a reasonable period. However, once the Petitioner accepted the final assessment order and paid a substantial amount, no appeal will be maintainable against the final assessment order.

6. Mr. Mohapatra, learned counsel for the Petitioner submits that under a threat of disconnection the Petitioner has deposited a part of the final assessment order. In course of hearing, he however submits that interest of justice will be best served if reasonable time is allowed to the Petitioner to deposit the rest of the amount of the final assessment order.

7. Taking into consideration the submissions made by learned counsel for the parties, this Court disposes of the writ petition with a direction that if so advised, Petitioner may deposit the rest of the amount pursuant to final assessment order under Annexure-2 by end of October, 2022.

Issue urgent certified copy of the order on proper application.

***(K.R. Mohapatra)***

***Judge***

*s.s.satapathy*