

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18785 of 2016

Vikram Khanna Son of Sri Shyam Narayan Khanna Resident of Phateh Jampur, Sabalpur, P.S.-Didarganj, District-Patna, Consumer No. FD-2958-1601205

... .. Petitioner/s

Versus

1. The Bihar State Electricity Board
2. The Financial Controls Revenue, Bihar State Electricity Board, Department of Revenue, Bailey Road,
3. The Assessing Officer-Cum-Electrical Executive Engineer, Electric Supply Centre, Didarganj, Patna
4. The Assistant Electrical Engineer, Electric Supply Centre, Didarganj, Patna null null
5. THe Assistant Electrical Engineer, M.R.T., PESU S, Patna

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Basant Kumar Tripathy, Advocate Ms. Shams Sinha, Advocate
For the Respondent/s	:	Mr. Vinay Kirti Singh, Sr. Advocate Mr. Akhileshwar Singh, Advocate Mr. Venkatesh Kirti, Advocate

**CORAM: HONOURABLE JUSTICE SMT. G. ANUPAMA
CHAKRAVARTHY**

ORAL ORDER

5 08-10-2024 1. Heard the Learned counsel for the petitioner

as well the Learned counsel for the respondents.

2. The Writ petition is filed challenging the

assessment order for quashing the impugned punitive

bill dated 14.08.2013 issued by the Assistant Electrical

Engineer, Didarganj and further direct the respondents

to refund 50% of the punitive bill of Rs. 3,42,693/-. The



said Writ petition was filed in the year 2016.

3. A detailed counter affidavit was filed by the Learned counsel for the respondent on 27.02.2024. In the counter affidavit, it is specifically contended by the respondent that the final assessment order was passed on 15.02.2014 by the Assessing Officer directing the petitioner to deposit a sum of Rs. 3,47,436/-, which was communicated to the petitioner vide Letter No. 409 dated 15.02.2016.

4. It is specific contention of the Learned counsel for the petitioner that though it is mentioned in the counter affidavit that the final assessment was communicated to the petitioner but it is not received by the petitioner till date. It is also the contention of the petitioner that the final order was passed on 15.02.2014 but the same was alleged to be communicated to the petitioner on 15.02.2016 i.e. after lapse of two years and further contended that the said order was not received by the petitioner.

5. It is also contended by the Learned counsel



for the petitioner that limitation for filing the appeal against the final assessment order is 30 days as the respondents did not communicate the final order for a period of two years, the petitioner missed the opportunity to file an appeal and it came to the knowledge of the Learned counsel for the petitioner that the final assessment order was passed by the respondent authorities on 15.02.2014, only after receiving the Counter affidavit dated 27.02.2024. Therefore, the petitioner seeks permission to withdraw the Writ petition and to challenge the final order dated 15.02.2014 before the appellate authorities. The limitation period for filing an appeal is 30 days. The Learned counsel for the petitioner seeks permission to approach the concern authorities to file an appeal against the final order along with a petition under Section 5 of limitation Act, to condone the delay since there was latches on the part of the respondent authorities in communicating the final assessment order to the petitioner.



6. The respondents failed to prove that final order was communicated to the petitioner before 27.02.2024, though the order was passed on 15.02.2014.

7. This Court is of the considered view that the petitioner shall not miss the opportunity of availing the statutory remedy of filing an appeal and the petitioner is permitted to prefer an appeal.

8. With the aforesaid observations, the Writ petition is dismissed as withdrawn giving liberty to the petitioner to avail the opportunity of filing an appeal.

(G. Anupama Chakravarthy, J)

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