

2024.PHHC.145494



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

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**CWP-30161-2024
Date of Decision: 07.11.2024**

DWARKA GUPTA

... Petitioner

VERSUS

STATE OF PUNJAB AND OTHERS

... Respondents

CORAM: HON'BLE MR. JUSTICE VINOD S. BHARDWAJ.

Present: Mr. Amarbir Singh Pahwa, Advocate
for the petitioner.

VINOD S. BHARDWAJ, J. (ORAL)

The petitioner has approached this Court impugning the final order of assessment bearing Memo No.2405 dated 26.09.2024 (Annexure P-1) passed by respondent No.4, whereby the petitioner has been directed to pay a sum of Rs.52,16,423/- for alleged unauthorized use of electricity, notwithstanding that the petitioner has preferred an appeal before the Appellate Authority under Section 127 of The Electricity Act, 2003. However, the said appeal has not been entertained by the Appellate Authority on account of failure on behalf of the petitioner regarding pre-deposit of 50% of the assessed amount.

Learned counsel for the petitioner contends that his argument is onefold i.e. the order of provisional assessment was passed on 10.09.2024 and a seven days' period was granted to the petitioner to file his objections, if any, against the provisional order of assessment; and the said period came to an end on 27.09.2024 since the said order was served upon the petitioner on

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20.09.2024. He further submits that the petitioner had filed his objections on 27.09.2024 but the final order of assessment (Annexure P-1) had already been passed on 26.09.2024 without granting any opportunity to the petitioner to put forth his objections.

He thus submits that the order in question has been passed by the respondents while denying opportunity of hearing to the petitioner and without adhering to their own mandate qua providing an opportunity of hearing.

Notice of motion.

Mr. Parminder Singh, Advocate enters appearance on behalf of the respondents No.2 to 4-PSPCL and contends that the appeal filed by the petitioner before the Appellate Authority has been held to be not maintainable for want of pre-deposit. He, however, does not dispute that there is no document on the basis whereof respondents No.2 to 4-PSPCL can establish that the order of provisional assessment bearing No.2105 date 10.09.2024 (Annexure P-2) was served upon the petitioner at any point of time prior to 20.09.2024.

Heard.

Under the given circumstances, I deem it appropriate to allow the present writ petition without commenting any further on merits by setting aside the order of assessment bearing Memo No.2405 dated 26.09.2024 (Annexure P-1) with a direction to the Assessing Authority/Officer to take into consideration the objections submitted by the petitioner on 27.09.2024 and to pass the order afresh in accordance with law after granting an opportunity of hearing to the petitioner.



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The parties shall appear before the Assessing Authority/Officer on 28.11.2024 for further proceedings.

Petition stands allowed accordingly.

NOVEMBER 07, 2024.
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(VINOD S. BHARDWAJ)
JUDGE

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No