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25-08-2025
AKG
Ct. 15

WPA 861 of 2020

**Samsuddin Sekh
Vs.
West Bengal State Electricity Distribution Company Limited & Ors.**

Mr. Rajendra Banerjee,
Mr. Soumik Ganguly

...for the Petitioner

Mr. Debjit Mookerjee,

...for WBSEDCL

In my view, the final assessment order dated July 30, 2019, cannot be sustained. The undisputed facts, in brief, are as follows:

The petitioner was availing of an electricity connection from the West Bengal State Electricity Distribution Company Limited (WBSEDCL) for operating a submersible pump set. This connection was voluntarily surrendered on December 26, 2018.

Upon the petitioner's request, the electricity connection was restored on March 11, 2019. However, WBSEDCL disconnected the line again on July 19, 2019, on the allegation of electricity pilferage.

Accordingly, the final order of assessment dated July 30, 2019, was issued. The assessment was based on a consumption period of 365 days preceding the date of disconnection, i.e., from July 19, 2018, to July 19, 2019.

The relevant provision of the Electricity Act, 2003, is

reproduced below:

“126. Assessment (5). If the assessing officer reaches to the conclusion that unauthorised use of electricity has taken place, the assessment shall be made for the entire period during which such unauthorised use of electricity has taken place and if, however, the period during which such unauthorised use of electricity has taken place cannot be ascertained, such period shall be limited to a period of twelve months immediately preceding the date of inspection.”

It is evident that the assessing officer proceeded on the presumption that the unauthorised use of electricity continued for one year prior to the date on which the unauthorised use was allegedly detected.

However, in the present case, the period of alleged unauthorised use could have been determined with reasonable certainty. The petitioner’s connection was restored on March 11, 2019, pursuant to a formal request wherein the petitioner specifically sought reconnection following due inspection.

It must therefore be presumed that, upon inspection, no unauthorised use of electricity was found on March 11, 2019, and based on such satisfaction, the connection was restored.

Accordingly, the maximum period for which unauthorised use of electricity could be alleged is from March 11, 2019, to July 19, 2019.

In view of the above, the final assessment order dated July 30, 2019, is set aside. WBSEDCL is directed to issue a fresh assessment order, computing charges for unauthorised use only for the period between March 11, 2019, and July 19, 2019, instead of the 365 days preceding July 19, 2019.

The revised assessment shall be served upon the petitioner within two weeks from the date of this order. If the petitioner pays the reassessed amount—after adjusting any amount already paid—the electricity connection shall be restored within one week thereafter.

Accordingly, **WPA 861 of 2020** stands disposed of.

Urgent certified *website* copies of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Kausik Chanda, J.)