

10.06.2025
Sl. No. 16
Ct. No.15
Suman

WPA 9468 of 2025

Laxmi Gupta
Versus
CESC Limited and Anr.

Mr. Bidyut Halder
Mr. Indranil Halder
..for the petitioner

Dr. Madhusudan Saha Roy
..for CESC Limited

The petitioner challenges the provisional order of assessment dated April 5, 2025.

The learned advocate representing Calcutta Electricity Supply Corporation (CESC) Limited submits that a final order of assessment was subsequently passed on April 25, 2025. However, the petitioner failed to appear before the Assessing Officer despite being duly served with notice.

The petitioner, on the other hand, disputes the receipt of such notice.

Without delving further into this dispute, I find it appropriate to afford the petitioner an opportunity for a hearing before the Assessing Officer. Accordingly, the final order of assessment dated April 25, 2025, is set aside.

The Assessing Officer is directed to fix a hearing for the final assessment on June 23, 2025, at 2:00 p.m. No separate notice need be issued to the petitioner. The

petitioner is hereby granted liberty to appear before the Assessing Officer and contest the provisional order of assessment.

Should the petitioner appear on the scheduled date, the Assessing Officer shall hear the petitioner, pass a final order of assessment thereafter, and communicate the same to the petitioner.

Accordingly, **WPA 9468 of 2025** is disposed of.

Urgent photostat certified copy of this order, if applied for, be supplied to the learned advocates for the parties on usual undertakings.

(Kausik Chanda, J.)