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16-06-2025
AKG
Ct. 15

WPA 10956 of 2025
Singeshwar Rajak & Anr.
Vs.
The CESC (Calcutta Electric Supply Corporation Limited) & Anr.

Mr. Asim Hati,
Ms. Nandini Sharma,
Mr. Antariksha Karmakar

...for the Petitioners

Dr. Madhusudan Saha Roy

...for CESC

The petitioner alleges that, pursuant to an allegation of electricity theft, an inspection was carried out at his premises without any prior notice. It is further contended that the signature appearing in the notice of inspection at page 30 of the writ petition is forged and does not belong to the petitioner.

The petitioner also submits that following the said allegation, the electricity connection was disconnected, but no provisional order of assessment was served upon him, as required under Clause 5.2 of Regulation 55.

Mr. Saha Roy, learned advocate appearing for the Calcutta Electric Supply Corporation Limited (CESC), denies all allegations made by the petitioner. By filing an affidavit, Mr. Saha Roy submits that an individual impersonated the petitioner and signed the relevant documents during the inspection.

It is further alleged by CESC that during the inspection, it was discovered that the seal affixed to the meter had been tampered with, indicating unauthorised use of electricity. Accordingly, a provisional assessment was prepared and served upon the petitioners along with all relevant documents. The petitioners allegedly received the said provisional assessment order and appeared before the assessing officer for final assessment. It is also submitted that the petitioners admitted their guilt before the assessing officer and prayed for a reduction in the assessed amount.

Mr. Saha Roy contends that the petitioners cannot now be permitted to allege that they were not served with the provisional order of assessment or that the signature appearing on the inspection notice is forged.

It is also submitted that the petitioners have an available statutory remedy of appeal before the appropriate appellate authority.

After hearing the submissions of both parties, I am not inclined to uphold the final assessment order dated April 22, 2025. Upon perusal of the said order, it is evident that the assessment was calculated based on an assumed connected load of 3KW, although the sanctioned load appears to be only 0.3KW.

The inspection report states that the following

connected loads were observed at the time of inspection:

“Connected load:- Electric Iron (1.5KW), Electric Pump=01, Refrigerator=02, TV=3, Pedestal Fan=2, Mixer+Grinder=02, Lights + Fans (Ref to Pic-5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18)”.

However, the final assessment order fails to indicate how the 3KW load figure was determined. Although Mr. Saha Roy has placed on record a separate calculation to justify the 3KW load, such details were not reflected in the provisional order of assessment.

In my considered view, the absence of a detailed calculation in the provisional order deprived the petitioner of an effective opportunity to challenge or respond to the assessment during the final hearing. Such non-disclosure of calculation prior to the issuance of the final assessment order has, in my opinion, vitiated the assessment process.

Accordingly, the final order of assessment dated April 22, 2025, is set aside. The petitioners shall be given a fresh opportunity of hearing before the assessing officer. The assessing officer shall furnish the petitioners with all relevant supporting documents, including the detailed calculation supporting the proposed assessment and the basis for determining the connected load.

After granting the petitioners an opportunity to be

heard, the assessing officer shall pass a fresh final order of assessment in accordance with law. The entire exercise shall be concluded within one month from the date of this order.

However, the petitioners are granted liberty to deposit 50% of the amount assessed in the earlier final order dated April 22, 2025, along with applicable incidental charges for the purpose of seeking reconnection. Such deposit shall be made within ten days from the date of this order. Upon deposit, CESC shall forthwith restore the electricity connection to the petitioners.

Accordingly, **WPA 10956 of 2025** is 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.)