

25.06.2025
SI No.28
Ct. No.15
S.A.

WPA 11906 of 2025

Swapan Pattanayek
-vs-
State of West Bengal & Ors.

Mr. Nandadulal Bandyopadhyay
Mr. Mahadeb Ghosh
...for the petitioner
Mr. Debjit Mukherjee
...for WBSEDCL

Although the petitioner contends that he was not granted a hearing prior to the issuance of the final assessment order, a plain reading of the provisional assessment order dated March 25, 2025, reveals that the petitioner did submit an objection, was afforded a hearing, and that the final assessment order was thereafter issued.

Mr. Debjit Mukherjee, learned Advocate, has been requested to appear in this matter on behalf of the West Bengal State Electricity Distribution Company Limited (WBSEDCL).

However, I am not inclined to uphold the said final order of assessment on a different ground.

The relevant portion of the final assessment order is reproduced below:

“Provisional bill was raised under sec.126 of Electricity Act, 2003. Upon receipt of objection submitted by you, one hearing for final assessment, was held on 19-03-2025 at the chamber of undersigned

in presence of you/your representative. After thread bear discussion the undersigned has reached to conclusion and final bill raised as Rs.75392.00 with direction to pay amount Rs.75392.00 within due date from the date of issuance of this order of our Customer Care Centre.

This may be appealed before the appellate authority if aggrieved of by either side under sec.127 of Electricity Act, 2003.”

It is evident that the order is wholly non-speaking in nature. There is no indication that the Assessing Officer applied his mind to the objections raised by the petitioner. The nature of the objections, as well as the rationale for their rejection, are entirely absent from the final assessment order dated March 25, 2025.

Accordingly, the assessment order dated March 25, 2025, is hereby set aside.

The petitioner shall be afforded a fresh opportunity of hearing on July 10, 2025, at 12:00 noon. No separate notice shall be issued in this regard.

Upon considering the petitioner's objections, the Assessing Officer shall pass a reasoned and speaking order and communicate the same to the petitioner. The entire process shall be completed within a period of one month from the date of this order.

Accordingly, **WPA 11906 of 2025** is allowed.

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.)