

36 17-07-2025
AKG
Ct. 15

WPA 14409 of 2025
Md. Azharuddin alias Azheruddin
Vs.
The West Bengal State Electricity Distribution Company Limited & Ors.

Mr. Chittapriya Ghosh

...for the Petitioner

Mr. Srijan Nayak,
Mrs. Rituparna Maitra

...for WBSEDCL

Learned advocate appearing for the petitioner submits that the petitioner is the sole proprietor of M/s. Roza Enterprise, located in Birbhum, and is engaged in the business of stone crushing. It is alleged that the electricity connection at the petitioner's premises was disconnected on the ground of pilferage of electricity. Consequently, a final order of assessment was issued by the concerned assessing officer, demanding a sum of ₹68,51,435/- from the petitioner.

The petitioner preferred an appeal against the said order of assessment, and the appellate authority, by an order dated April 8, 2025, affirmed the decision of the assessing officer.

The petitioner now challenges the appellate authority's order dated April 8, 2025, whereby the final assessment order dated February 28, 2022—directing the petitioner to pay ₹68,51,435/—was confirmed.

Learned advocate for the petitioner submits that both the assessing officer and the appellate authority

erroneously considered the number of working days as 365 per year and working hours as 20 hours per day for the petitioner's proprietorship concern.

Attention of this Court is drawn to a resolution dated February 16, 2010, adopted by the stakeholders in the stone crushing industry, which prescribes working hours from 8:00 a.m. to 6:00 p.m. during the months of March to October, and from 8:00 a.m. to 5:00 p.m. during the months of November to February.

Learned advocate for the petitioner further submits that in similar circumstances, the same appellate authority has previously considered 13 working hours per day for a stone crushing unit.

I find that the petitioner had specifically raised the issue of working hours in the appeal. However, the order of the appellate authority does not demonstrate any consideration of that plea.

In my view, the appellate authority ought to have examined and addressed the petitioner's contention regarding the working days and working hours of the stone crushing mill in accordance with law.

In view of the above, the order dated April 8, 2025, passed by the appellate authority is set aside, and the matter is remanded to the said authority for fresh

adjudication in light of the observations made herein.

The appellate authority is directed to rehear and decide the appeal afresh within a period of two months from the date of communication of this order.

Needless to mention, the appellate authority shall grant an opportunity of hearing to the petitioner and all other concerned parties before deciding the appeal.

Accordingly, **WPA 14409 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.)