

22
28.08.2025
Court No.15
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION

WPA 20029 of 2025

Debashis Kar
Vs.
CESC Limited & Ors.

*Mr. Bidyut Kr. Halder,
Mr. Indranil Halder*

...for the Petitioner.

Mr. Debanjan Mukherjee

...for the CESC.

The petitioner challenges a provisional order of assessment dated August 07, 2025, issued pursuant to an allegation of unauthorized theft of electricity allegedly committed at the behest of the petitioner.

Learned counsel appearing for CESC Limited submits that the petitioner was afforded two opportunities to appear before the assessing officer for finalization of the assessment; however, the petitioner chose not to avail of those opportunities.

Mr. Halder, learned counsel appearing on behalf of the petitioner, raises several objections to the provisional assessment, including the load factor considered in its preparation.

At this stage, there is no scope for adjudication of the matter, as the assessment in question is provisional in nature and no final determination has yet been made by the assessing officer.

In the facts and circumstances of the case, the assessing officer is directed to fix a date for hearing on September 8, 2025 at 2 p.m. No further notice shall be issued to the petitioner in this regard.

Needless to mention, the petitioner shall be at liberty to raise all relevant objections, including those concerning the load factor, during the said hearing.

The assessing officer shall pass the final order of assessment and communicate the same forthwith.

W.P.A. 20029 of 2025 is disposed of accordingly.

Parties to act on the server copy of this order duly downloaded from the official *website* of this Court.

Urgent Photostat certified copies of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Kausik Chanda, J.)