

22. 04.02.2026
Court No.7
(Tanmoy)

**IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE**

WPA/5158/2023

**BELA VYAS
VS
CESC LIMITED AND ORS.**

Mr. Anupam Acharyya
Ms. Alivia Bhattacharjee
Ms. Ankita Mukherjee
Mr. Rohan Mahbub

...for the petitioner.

Dr. Madhusudan Saha Ray

Mr. Debanjan Chatterjee

...for CESC Limited.

The grievance of the petitioner is directed against a final assessment order dated 24th June, 2022.

It is submitted on behalf of the petitioner that the impugned order has been passed in violation of the principles of natural justice and without considering the documents which had been filed by the petitioner. It is alleged that the premises in question was not under the control of the petitioner and was in the control of certain antisocial elements. This aspect of the matter has not been adverted to in the impugned order. In such circumstances, the impugned order has been arrived at on an arbitrary basis and the same is unsustainable.

On behalf of CESC Limited it is submitted that this is a second round of litigation. In an earlier writ petition being WPA/16873/2022, the final order of assessment has already been challenged and this fact can no longer be re-agitated. There is also no challenge to the order of the Appellate Authority dated 30th December, 2022. In such circumstances, the writ petition is misconceived and not maintainable. In support of such contention the respondent relies on ***State of Karnataka & Anr. v. N. Ganguraj AIR 2020 SC 1878.***

The indisputable facts in this case reveal that despite an order of the Appellate Authority being passed as on 30th December, 2022, the same has not been challenged in this proceeding. An earlier writ petition being WPA/16873/2022, filed before this Court, was directed against the final order of assessment. The same was disposed of by directing the petitioners to avail of the alternative efficacious statutory remedy. In such circumstances, the filing of this writ petition is an abuse of the process. In any event, without any challenge to the order of the Appellate Authority, no purpose would be served in challenging the final order of assessment which has merged with the order of the Appellate Authority.

In ***State of Karnataka & Anr. Anr. v. N. Ganguraj*** (Supra), it has been held that judicial review is not an appeal from a decision but a review of the manner in which the decision is made. The power of judicial

review is not a substitute to an appellate proceeding. In any event, in the absence of any appeal against the order of the Appellate Authority, the instant writ petition is misconceived and not maintainable.

In view of the above, **WPA/5158/2023** is dismissed. However, there shall be no order as to costs.

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

(RAVI KRISHAN KAPUR, J.)