IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No. 26344 of 2026
CNR No. ODHC010605072026

M/S. ABCD Food Products, Kataka	***.....***	***Petitioner*** Mr. F.R. Mohapatra, Advocate
	-versus-	
Appellate Authority-cum-Additional Chief Engineer-cum-Electrical Inspector, Kataka & Anr.	***.....***	***Opposite Parties*** Mr. S.P. Das, ASC Mr. L.K. Maharana, Advocate (Opp. Party No. 2)

CORAM:
THE HON'BLE MR. JUSTICE BIRAJA PRASANNA SATAPATHY

ORDER

27.10.2026

Order No. 02

1. This matter is taken up through hybrid mode.

2. Heard Mr. F.R. Mohapatra, learned counsel appearing for the Petitioner, Mr. S.P. Das, learned Addl. Standing Counsel appearing for Opp. Party No. 1 and Mr. L.K. Maharana, learned counsel appearing for Opp. Party No. 2.

3. The present writ petition has been filed inter alia challenging order dtd.06.07.2026 so passed by Opp. Party No. 1 under Annexure-4 in AAC Case No. 01/2020.

4. Learned counsel appearing for the Petitioner contended that challenging the final assessment order passed on 24.03.2014 under Annexure-2 and pursuant to the liberty granted by this Court in its order dtd.04.02.2020 in W.P.(C) No. 2337 of 2020 under Annexure-3, Petitioner moved the appellate authority challenging the final assessment in AAC Case No. 01/2020. But the appellate authority

rejected the same on the ground that the appeal is not maintainable in terms of the provisions contained under Sec. 127(2) of the Electricity Act, 2003 (in short Act).

4.1. Learned counsel appearing for the Petitioner contended that prior to issuance of the final assessment order, when a provisional assessment order was passed, Petitioner challenging the same, approached this Court in W.P.(C) No. 18608 of 2013. This Court while disposing the writ petition vide order dtd.30.08.2013 under Annexure-1 directed the Petitioner to deposit a sum of Rs.2,50,000/- which shall be subject to the final assessment order to be passed by the assessing authority.

4.2. It is contended that Petitioner complied with the order and deposited a sum of Rs.2,50,000/- and got the power supply reconnected. Subsequently, the final assessment order was passed under Annexure-2 by raising a demand of Rs.6,89,061.00.

4.3. Even though such an order was appealable in terms of the provisions contained under Sec.127 of the Electricity Act, 2003, but Petitioner could not file the appeal within the statutory period of limitation. Accordingly, Petitioner approached this Court in W.P.(C) No. 2337 of 2020. This Court vide order dtd.04.02.2020, permitted the Petitioner to move the appellate authority. In terms of the said order, Petitioner though moved the appellate authority in AAC Case No. 01/2020, but on the ground that Petitioner has not deposited the balance amount of Rs.94,531/- along with the appeal, the appeal was held not maintainable.

4.4. It is contended that the balance amount of Rs.94,531/- had already been deposited before Opp. Party No. 2 on 02.06.2023. It is accordingly contended that by the time the appellate authority took up the appeal, Petitioner since had complied the statutory requirement by making the deposit to the extent of 50%, the appellate authority instead of holding the appeal as not maintainable, should have decided the same on merit. It is accordingly contended that with quashing of the impugned order dt.06.07.2026 under Annexure-4, the appellate authority-Opp. Party No. 1 be directed to decide the appeal on merit by giving opportunity of hearing to the Petitioner and the authorities of TPCODL.

5. Mr. L.K. Maharana, learned counsel appearing for Opp. Party No. 2 on the other hand contended that since Petitioner along with the appeal never deposited the balance amount of Rs.94,531/- in terms of the provisions contained under Sec. 127(2) of the Act, the appeal should not have been entertained. When such an objection was raised by Opp. Party No. 2, Petitioner made the deposit of the balance amount on 02.06.2023. It is contended that since by the time the appeal was filed, Petitioner had not deposited the statutory amount, in terms of the provisions contained under Sec. 127(2) of the Act, no illegality or irregularity can be found with the impugned order.

6. Having heard learned counsel appearing for the Parties and considering the submissions made, it is found that challenging the provisional assessment order so raised to the tune of Rs.7,85,465/-, Petitioner was before this Court in W.P.(C) No. 18608 of 2013. This Court vide order dtd.30.08.2013 while disposing the matter, directed

the Petitioner to deposit a sum of Rs.2,50,000/-, which shall be subject to the order of final assessment to be passed. It is not disputed that Petitioner has not complied the said direction of this Court. Subsequently, the final assessment order was passed on 24.03.2014 under Annexure-2 by holding the Petitioner liable four an amount of Rs.6,89,061/-.

6.1. However, the appeal was required to be filed within a period of 30 days in terms of the provisions contained under Sec. 127 of the Act. But Petitioner instead of moving the appellate authority by making the deposit of the residue statutory amount, approached this Court in the year 2020 in W.P.(C) No. 2337 of 2020. Pursuant to the liberty granted by this Court in its order dtd.04.02.2020 under Annexure-3, Petitioner though moved the appellate authority-Opp. Party No. 1 in AAC Case No. 01 of 2020, but the balance amount of Rs.94,531/- was not deposited along with the appeal memo. However, it is found that Petitioner during pendency of the appeal, made the deposit of the balance amount on 02.06.2023.

6.2. It is the view of this Court that since by the time the appellate authority took up the appeal, Petitioner had already complied the provision contained under Sec. 127 of the Electricity Act by making the deposit of the balance amount on 02.06.2023, this Court in the interest of justice and fair play, is of the view that the appellate authority was required to dispose of the appeal on merit, instead of rejecting the same on the ground of maintainability.

6.3. In view of the aforesaid analysis, this Court while quashing the impugned order dtd.06.07.2026 under Annexure-4, directs Opp.

Party No. 1 to decide the appeal on merit by giving opportunity of hearing to the Petitioner as well as the authorities of TPCODL. However, for the latches on the part of the Petitioner in not making the deposit along with the appeal, this Court impose a cost of Rs.25,000/- on the Petitioner and such amount be deposited before Opp. Party No. 2 within a period of four (4) weeks from the date of receipt of this order. On filing of the receipt showing deposit of the cost before Opp. Party No. 2, the appellate authority shall take up the appeal and decide the same on merit. It is however observed that this Court has not expressed any opinion on the merits and contention of either of the Parties.

7. The writ petition accordingly stands disposed of.

(BIRAJA PRASANNA SATAPATHY)
Judge

Sneha

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Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 28-Oct-2026 18:10:57