HC-KAR

NC: 2026:KHC:63049
WP No. 34853 of 2026

CNR: KAHC010770202026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF NOVEMBER, 2026

BEFORE

THE HON'BLE SMT. JUSTICE LALITHA KANNEGANTI

WRIT PETITION NO. 34853 OF 2026 (GM-KEB)

BETWEEN:

M/S. GRIHA SOFTWARE TECHNOLOGIES PVT LTD,
NO. 466 K NO.466, RBI STAFF CO-OPERATIVE
KOTHANUR VILLAGE,
BBMP WARD, BENGULURU - 560 078
REPRESENTED BY ITS AUTHORIZED SIGNATORY
AND SENIOR MANAGER FINANCE,
MR. MURALI N.R.
AGED 54 YEARS

…PETITIONER

(BY SRI. VIVEK S., ADVOCATE)

AND:

Digitally signed by SUVARNA T
Location: HIGH COURT OF KARNATAKA

1. BANGALORE ELECTRICITY SUPPLY COMPANY LIMITED
(BESCOM) K.R. CIRCLE, BENGALURU - 560 001
THROUGH ITS MANAGING DIRECTOR

2. THE ASSISTANT EXECUTIVE ENGINEER
(ELECTRICAL),
SOUTH-6 SUB-DIVISION, JP NAGAR 9TH PHASE,
BESCOM, BENGALURU - 560 078

…RESPONDENTS

(BY SRI. LIKITH R. PRAKASH, ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, 1950 PRAYING TO (A) QUASHING THE FINAL ASSESSMENT ORDER BEARING NO. SAKAEN(V)/SALE/S6/25-26/4160-65 (AEE(ELE)/SALE/S6/25-26/4160-65), DATED 1ST OCTOBER, 2026, (ANNEXURE 3) PASSED BY THE RESPONDENT NO.2 ETC.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE SMT. JUSTICE LALITHA KANNEGANTI

ORAL ORDER

The present writ petition is filed by the petitioner, aggrieved by the order dated 01.10.2026 passed by respondent No.2.

2. Learned counsel for the petitioner submits that the respondents have invoked Section 126 of the Electricity Act, 2003, which is inapplicable to the facts of the case and the order passed is without jurisdiction and needs to be set aside.

3. Learned counsel appearing for the respondent submits that the petitioner has an alternative remedy under Section 127 of the Electricity Act, 2003, and under Clause

44.00 of the Conditions of Supply of Electricity of Distribution Licensees in the State of Karnataka. When the final assessment order is passed, the petitioner cannot invoke the jurisdiction of this Court under Article 226 of the Constitution of India. It is submitted that unless and until the IT-BT rebate certificate is produced by the petitioner, they cannot question the assessment. As such, back-billing took place at the final assessment order. It is submitted that the order passed is appealable and this writ petition is not maintainable.

4. Learned counsel appearing for the petitioner had relied on the order passed by this Court in WP No.665/2023 dated 18.09.2026 in the case of ***EIT Services India Private Limited Vs. Assistant Executive Engineer (Elec.,).***[1] In the said order, this Court had considered the judgment of the Division Bench of this Court in the case of ***the Assistant Executive Engineer (ELE), Bangalore City Supply Company Ltd (BESCOM). Vs. Dell International India Pvt.Ltd. and others***[2] and observed that the IT/BT certificate is

[1] WP No.665/2023, Dated: 18.09.2026.

[2] WA No.1366/2025 and connected matters dated 14.08.2026.

not a necessary and however, the matter was remanded back to the respondents-authority to consider the same.

5. Having heard the learned counsel on either side, perused the material on record. It is submitted that in this case, the certificate of the rebate itself is not produced before the Court. According to the petitioner, for the last 3 years, he has been seeking a certificate from the concerned authorities, and it is stated that, as of now, there is no such certificate with the petitioner.

6. In these circumstances, this Court does not find any reason to interfere in this writ under Article 226 of the Constitution of India, as this is not a case where an order has been passed by an officer without jurisdiction or in violation of the principles of natural justice, an opportunity has been given to the petitioner. In those circumstances, this Court does not find any reason to entertain this writ, in view of the available alternative remedy under Section 127 of the Electricity Act, 2003, and Clause 44.00 of the Conditions of Supply of Electricity of Distribution Licensees in the State of Karnataka. Accordingly, this Court is passing the following:

ORDER

i. Accordingly, the writ petition is ***disposed of*** permitting the petitioner to avail the appropriate alternative remedy under Section 127 of the Electricity Act, 2003 and Clause 44.00 of the Conditions of Supply of Electricity of Distribution Licensees in the State of Karnataka, on or before 15.12.2026. Till such time, the respondent shall not take any coercive steps.

ii. The Registry is directed to return all the documents by retaining the xerox copies.

iii. Pending IAs, if any, shall stand closed.

SD/-
(LALITHA KANNEGANTI)
JUDGE

BH
List No.: 1 Sl No.: 5